

IN THE SUPREME COURT OF THE STATE OF KANSAS

ADMINISTRATIVE ORDER NO. 260

Re: Kansas Child Support Guidelines

FILED

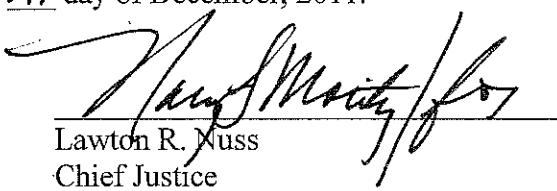
DEC 29 2011

CAROL G. GREEN  
CLERK OF APPELLATE COURTS

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 April 1, 2012.

Administrative Order No. 216 dated September 19, 2007, adopting Kansas Child Support Guidelines (2010 Kan. Ct. R. Annot. 113), effective January 1, 2008, as updated November 30, 2007, and November 17, 2009, is superseded by this order.

BY THE ORDER OF THE COURT this 29<sup>th</sup> day of December, 2011.

  
\_\_\_\_\_  
Lawton R. Nuss  
Chief Justice

Attachment

**KANSAS**  
**CHILD SUPPORT GUIDELINES**  
Pursuant to Kansas Supreme Court  
Administrative Order No. 260

**Effective April 1, 2012**

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KANSAS CHILD SUPPORT GUIDELINES  
Pursuant to Kansas Supreme Court Administrative Order 260  
Effective April 1, 2012

I. USE OF THE GUIDELINES

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

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

The calculation of the respective parental child support obligations on Line D.9 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.9 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall 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

### II.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.

### II.B. Child Support Worksheet

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

### II.C. Child Support Schedules

The Child Support Schedules (Appendix II) are adopted by the Kansas Supreme Court based on the recommendation of the Kansas Child Support Guidelines Advisory Committee.<sup>1</sup> 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.<sup>2</sup> The schedules are derived from an economic model initially developed in 1987 by Dr. William Terrell.<sup>3</sup> In the fall of 1989, Dr. Ann Coulson updated the schedules,<sup>4</sup> which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.<sup>5</sup> 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 in 2003.<sup>6</sup> Dr. Jodi Messer-Pelkowski worked with Dr. Terrell during the review period which led to the adoption of Kansas Supreme Court Administrative Order No. 180 effective January 1, 2004, and took over Dr. Terrell's work during 2005.<sup>7</sup> Her analysis of economic data in spending on children served as the basis for the committee recommendations in 2007 and in 2011.

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.<sup>8</sup> 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 spending<sup>9</sup> 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.<sup>10</sup>

#### II.D. Domestic Gross Income - Wage Earner

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

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

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

Frequently, a wage earner's income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan (see Appendix VI). In such cases, the use of gross wages (total income before



any salary reduction amounts) results in the simplest and fairest application of the guidelines. Therefore, the gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments.

II.E. Income Computation - Self-Employed

II.E.1. Self-Employment Gross Income

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

II.E.2. Reasonable Business Expenses

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

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

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

II.F. Imputed Income

II.F.1. Income may be imputed to the parent not having primary residency<sup>11</sup> in appropriate circumstances, including the following:

- II.F.1.a. Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week. Incarceration does not constitute substantial justification.
- II.F.1.b. When a parent is deliberately unemployed, although capable of working 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.

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

II.F.1.d. When a parent receives significant in-kind payment that reduces 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.

II.F.1.e. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the court may evaluate the circumstances to determine whether actual or potential earnings should be used.

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

II.G. Child Support Income

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

II.H. Child Support Adjustments

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

III. GENERAL INSTRUCTIONS

III.A. Documentation

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

The information required shall be attached to the application for support or motion to modify support.

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

### III.B. Applications

#### III.B.1. Rounding

Calculations should be rounded to the nearest tenth for percentages.

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

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

#### III.B.2. Age

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

#### III.B.3. Income Beyond the Child Support Schedule

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

#### III.B.4. More than Six Children

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

### III.B.5. Divided Residency Situations

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

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

### III.B.6. Multiple-Family Application

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

For the Multiple-Family Application, if the parent not having primary residency has children by another relationship who reside with him/her, use the Child Support Schedule representing the total number of children the parent not having primary residency is legally obligated to support to determine the basic child support obligation. (See Section IV, Specific Instructions for the Worksheet, Subsection D.3; and Appendix VIII, Example 1, Subsection D.2, 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 the Multiple-Family Application including the unborn child, and one without the unborn child. The court shall then order that,

until the birth of the child, the child support amount from the Child Support Worksheet without a Multiple-Family Application based on the new child will be utilized. Beginning with the first payment following the birth of the child, the child support amount from the Child Support Worksheet including the new child shall be utilized.

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

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

Parents who share the children's time equally or nearly equally may be eligible for one of the following: a parenting time adjustment (see Section IV, E. 2), the Shared Expense Formula (see Section III.B.7.a. immediately below, or the Equal Parenting Time formula (Section III.7.b). In most cases, parents who share their children's time equally or nearly equally but do not want or are not able to agree to share direct expenses should consider requesting a parenting time adjustment provided for in Section IV.E.2 or the Equal Parenting Time formula rather than use the Shared Expense Formula.

#### III.B.7.a. Shared Expense Formula

Sharing expenses and using the Shared Expense Formula is an alternative method of paying expenses related to the children. Sharing expenses and using the Shared Expense Formula is complicated and requires parents to communicate and cooperate regularly. Sharing expenses and using the formula should only be attempted by parents who communicate well, who are highly cooperative co-parents, who have the ability and willingness to keep accurate records for the period of time necessary to raise their children, who will share the children's direct expenses in a timely manner, who have similar values and tastes, who have considered the current and future needs of their children carefully, and who are willing and able to resolve minor problems without the intervention of others.

III.B.7.a.(1) Court Approval. No Shared Expense Formula shall be ordered without the court having approved the following six requirements:

III.B.7.a.(1)(a) Equal-parenting time. A court must have made a determination that equal parenting time

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

III.B.7.a.(1)(b) Agreed Detailed Plan. The parties have executed a detailed written agreement to share the direct expenses of the children on an equal or nearly equal basis. Direct expenses include, but are not limited to, clothing and education expenses, but do not include food, transportation, housing, or utilities.

III.B.7.a.(1)(c) Unreimbursed health expenses (Section IV, Specific Instruction for the Worksheet, Subsection D.4.b) should continue to be shared in proportion to the parties' income. See worksheet Line D.2.

III.B.7.a.(1)(d) Direct expenses may be shared by dividing each expense or by offsetting expenses. Samples of different expense sharing plans are shown at Appendix X of the Guidelines. These are shown for illustration purposes only.

III.B.7.a.(1)(e) Worksheet. The parties must present a child support worksheet using the shared expense formula.

III.B.7.a.(1)(f) Alternative dispute provision. The parties' shared expense agreement must include an alternative dispute process for any disagreements the parents may have concerning the children's expenses.

III.B.7.a.(2) Sanctions. Failure to share expenses pursuant to the expense sharing agreement or failure to abide by the time sharing agreement may result in termination of the use of the Shared Expense Formula or other appropriate sanctions.

III.B.7.a.(3) Shared Expense Calculation. The support is calculated using one worksheet. The amount of the lower

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.

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

The Equal Parenting Time Formula may be used to set child support when the court determines that, 1) a shared residential custody arrangement is in the best interest of the minor child, 2) the parents share the child's time equally or nearly equally, and 3) the parties either do not agree to use the shared expense formula or that applying the Shared Expense Formula is not in the best interests of the child. Appendix XI provides an example. [Note: The Equal Parenting Time Formula replaces the Equal Parenting Time Adjustment (the 80/20 Rule) formerly found in Kansas Child Support Guidelines Section IV.E.2.c adopted in 2008.]

If the Equal Parenting Time formula is used to set child support, the parent receiving support shall be responsible for all direct expenses. Applying the Equal Parenting Time Formula eliminates the need for parents to exchange receipts for the purpose of dividing their share of the direct expenses.

The calculation shall consist of three steps:

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

Step 2.a: Using the same child support worksheet, the line D.3., child support obligation figure, will be multiplied by one of the following percentages:

13% of total combined monthly income of less than \$4,690 from line A1;

15% of total combined monthly income between \$4,690 and \$8,125 from line A1;

18% of total combined monthly income greater than \$8,125 from line A1, or;

Step 2.b: In the event that the direct sharing plan directs each parent to provide clothing for the child in their own home, then in

that event, the line D.3 child support obligation figure will be multiplied by one of the following percentages:

- 11% of total combined monthly income of less than \$4,690 from line A1;
- 13% of total combined monthly income between \$4,690 and \$8,125 from line A1;
- 16% of total combined monthly income greater than \$8,125 from line A1.

Step 3: The resulting figure from Step 1 shall be added to the resulting figure from either Step 2.a or Step 2.b and shall be the payor's child support amount entered on line F.2.

### III.B.8. Residence with a Third Party

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

### III.B.9. Interstate Pay Differential

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

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

### III.B.10. Birth Expenses

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

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



#### IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

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

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

Section A of the worksheet determines the Domestic Gross Income for wage earners. Federal and State 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).

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

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

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

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

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

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

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

Child support obligations in other cases shall be deducted to the extent that these support obligations are actually paid. These amounts are entered on Line C.2. The payment of child support arrearages shall not be deducted.

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

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

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

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

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

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

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

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

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

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

To determine each parent's proportionate share of the Combined Child Support Income, each parent's Child Support Income is divided by the total of the Combined Child Support Income. These percentages are entered on Line D.2 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection D.1).

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

The Gross Child Support Obligation is determined using the Child Support Schedules. The Child Support Schedules have three major factors: the number of children in the family, the Combined Child Support Income, and the age of each child. The Child Support Schedule corresponding to the

total number of children for whom the parents share responsibility should be found. If the Multiple-Family Application applies, then the Child Support Schedule for the number of children the parent not having primary residency is supporting under the Multiple-Family Application should be used. (If using the Multiple-Family Application will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable Child Support Schedule, the use of the Multiple-Family Application is discretionary.)

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

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

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

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

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

##### IV.D.4.b. Unreimbursed Health Costs

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

covered by insurance (including deductible) should be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.

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

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

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

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

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

IV.D.5.c. 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 in this section by 25% (.25).

IV.D.5.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.

IV.D.5.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.

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

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

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

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

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

If costs of health, dental, orthodontic, and optometric premiums and/or work-related child care costs are included in the total child support obligation, the parent or the parent's household actually making the payment is credited. The amount paid is entered in the column of the parent(s) providing the payment on Line D.8 (see Appendix VIII, Example 1, Subsection D.7).

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

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

IV.E. Child Support Adjustments (Section E)

Child support adjustments apply only when requested by a party. If no adjustment is requested, this section does not need to be completed. All

requested adjustments are discretionary with the court. The party requesting the adjustment is responsible for proving the basis for the adjustment. The court shall determine if a requested adjustment should be granted in a particular case based upon the best interests of the child. If granted, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The amount granted for each requested Child Support Adjustment should be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.7.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

See Appendix V for additional discussion and example computations.

#### IV.E.4. Special Needs or Extraordinary Expenses (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.

Extraordinary expenses of the child are items exceeding the usual and ordinary expenses normally incurred, including but not limited to, the cost of private school, premier sports, advanced instruction or performance related expenses in the arts, which are not considered elsewhere in the support order or in computations of the worksheet. The court shall have discretion to award extraordinary expenses so long as they are reasonable.

The amount of the special needs and extraordinary expenses, reduced to a monthly average, should be entered on Line E.4 (Special Needs/Extraordinary Exp.).



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

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

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

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

The financial situation of the parties may be reason to deviate from the calculated Basic Parental Child Support Obligation if the deviation is in the best interest 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.

#### IV.E.7. Total (Line E.7)

The Total of all Child Support Adjustments allowed should be entered on Line E.7. The total(s) specified on this line should be transferred to Line F.2 (see Appendix VIII, Example 1, Subsection E).

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

The final part of the worksheet shows the adjustments allowed under Section E to the Basic Parental Child Support Obligation, and any enforcement fee charged

against payments in IV-D cases and cases assigned to a court trustee for enforcement.

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

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

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

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

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

The result of adding or subtracting the Total Child Support Adjustments on Line F.2 to or from the Basic Parental Child Support Obligation is entered on Line F.3.

IV.F.4. 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).

IV.F.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.

IV.G. Payment of Child Support

IV.G.1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. 23-4,118 and amendments thereto.

IV.G.2. A written agreement between the parties to make direct child support payments to the obligee and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.

IV.G.3. The obligor shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of cancelled checks negotiated by the obligee or receipts signed by the obligee or evidence of direct electronic deposit in an account designated by the obligee. The obligor shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the obligee.

IV.G.4. Each court order authorizing direct payment to the obligee shall include language requiring the obligor to comply with the above requirements for maintaining written evidence and providing it to the court and the obligee.

IV.G.5. Failure of the obligor to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit for collection and disbursement of support payments to K.S.A. 23-4,118 and amendments thereto.

## V. CHANGE OF CIRCUMSTANCES

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

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

V.B.1. 10% Rule: Change of financial circumstances of the parents or the guidelines which would increase or decrease by 10% the amount shown on Line F.3 of the worksheet, except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change of circumstances to warrant a modification of the parent's child support obligation. Income from bonuses not shown to be regularly paid by the employer shall not be considered a material change of circumstances to warrant a modification of the parent's child support obligation.

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

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

V.B.2. Duty to Notify: In the event of a failure to disclose a material change of circumstances, such as the understatement, overstatement, or concealment of financial information, as a result of such breach of duty, the court may determine the dollar value of a party's failure to disclose, and assess the amount in the form of a credit on the Line F.3 child support amount or an amount in addition to Line F.3 child support amount. The court may also adopt other sanctions.

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

V.B.3. Age Change: The child is in a higher age group as a result of having passed the child's 6<sup>th</sup> or 12<sup>th</sup> birthday, or because the child's ages place them in the higher age group as a result in the change in the guidelines.

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

V.B.5. Incarceration or Termination from Employment: Termination from employment for incarceration shall not constitute a material change of circumstances that justifies a reduction in child support.

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

V.B.6. Failure to Comply: Failure to comply with the terms of a positive or negative adjustment to the Basic Parental Child Support Obligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation 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 as required by federal mandate.

ENDNOTES

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

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

	Date First Appointed
Hon. Thomas E. Foster, Olathe, Appointed Chair, 7/1/09 District Court Judge, 10 <sup>th</sup> Judicial District	05/24/01
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
Sherri Loveland, Lawrence Attorney	04/07/89
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89
Gary Pomeroy, Lawrence Attorney, Child Support Enforcement	07/01/05
Rep. Lana Gordon, Topeka State Representative, 52 <sup>nd</sup> District	12/27/06
Sen. Tom Holland State Senator	07/01/09
Hon. Constance Alvey District Court Judge, 29 <sup>th</sup> Judicial District	07/01/09
Hon. Amy Harth District Court Judge, 6 <sup>th</sup> Judicial District	07/01/09

Past members of the Advisory Committee:

Hon. Herbert W. Walton (Chairman), Olathe Administrative Judge, Retired, 10 <sup>th</sup> 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 <sup>th</sup> District	04/07/89-06/30/92
Sen. Greta H. Goodwin, Winfield State Senator, 32 <sup>nd</sup> District	05/24/01-6/30/09
Hon. Thomas H. Graber, Wellington District Court Judge, 30 <sup>th</sup> Judicial District	04/07/89-06/30/09
Dave Gregory, Wichita Parent	05/24/01-1/18/11
Sheila Hochhauser, Manhattan State Representative, 67 <sup>th</sup> 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 <sup>th</sup> District	04/07/92-06/30/96
Candace Lattin, Pratt Attorney, Child Support Enforcement	5/24/01-10/1/05
Ward Loyd, Garden City State Representative, 123 <sup>rd</sup> District	5/24/01-17/1/07
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92-06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 <sup>st</sup> Judicial District	04/07/89-06/30/98
Mike O'Neal, Hutchinson State Representative, 104 <sup>th</sup> District	07/19/95-06/30/99

Thomas C. Owens, Overland Park Attorney	04/07/89-6/30/09
Mark Parkinson, Olathe State Senator, 23 <sup>rd</sup> District	07/09/95-06/30/00
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 <sup>rd</sup> Judicial District	07/01/97-06/30/09
Richard Staub, Topeka Santa Fe General Offices	04/07/89-06/30/96
Joan Wagnon, Topeka State Representative, 55 <sup>th</sup> 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

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Hon. James P. Buchele  
District Court Judge, Topeka

Professor Linda Elrod, Vice-Chairman  
Washburn Law School

Robert G. Frey  
State Senator, 125<sup>th</sup> District

Dr. Woody Houseman  
Topeka

Hon. Tracy D. Klinginsmith  
District Court Judge, Holton

Ms. Evelyn Leat  
Kansas City

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

Ms. Nancy Meacham  
Wichita

Vic Miller  
Topeka

Ms. Diane Nusbaum



District Court Administrator, Junction City  
Mr. Larry Rute  
Kansas Legal Services, Inc.

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

Dr. Howard Schwartz  
Judicial Administrator

Mr. Richard Staub  
Santa Fe Railway Company

Robert T. Stephan  
Attorney General

Joan Wagnon  
State Representative, 55<sup>th</sup> District

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

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

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<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

- <sup>5</sup> 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.
- <sup>6</sup> 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).
- <sup>7</sup> Jodi Messer Pelkowski, Ph.D, is an Associate Professor of Economics and a Barton Fellow at the Barton School of Business, Wichita State University, Wichita, Kansas.
- <sup>8</sup> See Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.
- <sup>9</sup> Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.
- <sup>10</sup> 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.
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- <sup>11</sup> 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.*

Child Support Worksheet

IN THE \_\_\_\_\_ JUDICIAL DISTRICT  
 \_\_\_\_\_ COUNTY, KANSAS

IN THE MATTER OF:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

and

CASE NO. \_\_\_\_\_

CHILD SUPPORT WORKSHEET OF \_\_\_\_\_  
 (name)

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

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

\* Interstate Pay Differential Adjustment? \_\_\_\_\_ Yes \_\_\_\_\_ No

\*\*Multiple Family Application? \_\_\_\_\_ Yes \_\_\_\_\_ No

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

**E. CHILD SUPPORT ADJUSTMENTS**

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

**F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT**

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

\*\*Parent with nonprimary residency. Use local percentage.

\_\_\_\_\_  
Judge/Hearing Officer Signature

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Prepared By

\_\_\_\_\_  
Date Approved

## Child Support Schedules

**ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	8	10	11	1650	275	317	344	4500	628	723	786
100	17	19	21	1700	282	324	353	4600	640	736	800
150	25	29	32	1750	289	332	361	4700	651	749	814
200	34	39	42	1800	296	340	370	4800	663	762	828
250	42	49	53	1850	302	348	378	4900	674	775	843
300	51	58	63	1900	309	356	386	5000	685	788	857
350	59	68	74	1950	316	363	395	5100	697	801	871
400	67	78	84	2000	322	371	403	5200	708	814	885
450	76	87	95	2100	336	386	420	5300	719	827	899
500	84	97	105	2200	349	401	436	5400	730	840	913
550	93	107	116	2300	362	416	452	5500	741	852	927
600	101	116	127	2400	375	431	468	5600	752	865	940
650	110	126	137	2500	387	446	484	5700	763	878	954
700	118	136	148	2600	400	460	500	5800	774	890	968
750	127	146	158	2700	413	475	516	5900	785	903	982
800	135	155	169	2800	425	489	532	6000	796	916	995
850	143	165	179	2900	438	503	547	6100	807	928	1009
900	152	175	190	3000	450	518	563	6200	818	941	1023
950	160	184	200	3100	462	532	578	6300	829	953	1036
1000	169	194	211	3200	475	546	593	6400	840	966	1050
1050	177	204	221	3300	487	560	609	6500	850	978	1063
1100	186	213	232	3400	499	574	624	6600	861	990	1076
1150	194	223	243	3500	511	588	639	6700	872	1003	1090
1200	202	233	253	3600	523	601	654	6800	883	1015	1103
1250	211	243	264	3700	535	615	669	6900	893	1027	1117
1300	219	252	274	3800	547	629	684	7000	904	1039	1130
1350	228	262	285	3900	559	642	698	7100	915	1052	1143
1400	236	272	295	4000	570	656	713	7200	925	1064	1156
1450	245	281	306	4100	582	669	728	7300	936	1076	1170
1500	253	291	316	4200	594	683	742	7400	946	1088	1183
1550	261	301	327	4300	605	696	757	7500	957	1100	1196
1600	268	309	336	4400	617	709	771	7600	967	1112	1209

**ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	978	1124	1222	<b>10400</b>	1252	1440	1565	<b>13100</b>	1514	1741	1892
<b>7800</b>	988	1136	1235	<b>10500</b>	1262	1451	1577	<b>13200</b>	1523	1752	1904
<b>7900</b>	998	1148	1248	<b>10600</b>	1272	1462	1590	<b>13300</b>	1533	1763	1916
<b>8000</b>	1009	1160	1261	<b>10700</b>	1282	1474	1602	<b>13400</b>	1542	1774	1928
<b>8100</b>	1019	1172	1274	<b>10800</b>	1291	1485	1614	<b>13500</b>	1552	1784	1940
<b>8200</b>	1030	1184	1287	<b>10900</b>	1301	1496	1627	<b>13600</b>	1561	1795	1951
<b>8300</b>	1040	1196	1300	<b>11000</b>	1311	1508	1639	<b>13700</b>	1571	1806	1963
<b>8400</b>	1050	1208	1313	<b>11100</b>	1321	1519	1651	<b>13800</b>	1580	1817	1975
<b>8500</b>	1060	1220	1326	<b>11200</b>	1331	1530	1663	<b>13900</b>	1589	1828	1987
<b>8600</b>	1071	1231	1338	<b>11300</b>	1340	1541	1675	<b>14000</b>	1599	1839	1998
<b>8700</b>	1081	1243	1351	<b>11400</b>	1350	1553	1688	<b>14100</b>	1608	1849	2010
<b>8800</b>	1091	1255	1364	<b>11500</b>	1360	1564	1700	<b>14200</b>	1618	1860	2022
<b>8900</b>	1101	1267	1377	<b>11600</b>	1370	1575	1712	<b>14300</b>	1627	1871	2034
<b>9000</b>	1112	1278	1389	<b>11700</b>	1379	1586	1724	<b>14400</b>	1636	1882	2045
<b>9100</b>	1122	1290	1402	<b>11800</b>	1389	1597	1736	<b>14500</b>	1646	1892	2057
<b>9200</b>	1132	1302	1415	<b>11900</b>	1399	1608	1748	<b>14600</b>	1655	1903	2069
<b>9300</b>	1142	1313	1427	<b>12000</b>	1408	1620	1760	<b>14700</b>	1664	1914	2080
<b>9400</b>	1152	1325	1440	<b>12100</b>	1418	1631	1772	<b>14800</b>	1674	1925	2092
<b>9500</b>	1162	1336	1453	<b>12200</b>	1428	1642	1785	<b>14900</b>	1683	1935	2104
<b>9600</b>	1172	1348	1465	<b>12300</b>	1437	1653	1797	<b>15000</b>	1692	1946	2115
<b>9700</b>	1182	1360	1478	<b>12400</b>	1447	1664	1809	<b>15100</b>	1701	1957	2127
<b>9800</b>	1192	1371	1490	<b>12500</b>	1456	1675	1821	<b>15200</b>	1711	1967	2138
<b>9900</b>	1202	1383	1503	<b>12600</b>	1466	1686	1833	<b>15300</b>	1720	1978	2150
<b>10000</b>	1212	1394	1515	<b>12700</b>	1476	1697	1844	<b>15400</b>	1729	1989	2161
<b>10100</b>	1222	1405	1528	<b>12800</b>	1485	1708	1856	<b>15500</b>	1738	1999	2173
<b>10200</b>	1232	1417	1540	<b>12900</b>	1495	1719	1868				
<b>10300</b>	1242	1428	1553	<b>13000</b>	1504	1730	1880				

\*2009 Poverty Level is \$1,550

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232 and multiply the result by 2.795182393

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

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

**TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	6	7	8	1650	205	236	256	4500	470	541	588
100	12	14	16	1700	211	243	264	4600	479	551	599
150	19	21	23	1750	217	250	272	4700	487	560	609
200	25	29	31	1800	224	257	279	4800	496	570	619
250	31	36	39	1850	230	264	287	4900	504	579	630
300	37	43	47	1900	235	270	293	5000	512	589	640
350	43	50	54	1950	240	276	300	5100	520	598	650
400	50	57	62	2000	245	281	306	5200	529	608	661
450	56	64	70	2100	254	293	318	5300	537	617	671
500	62	71	78	2200	264	304	330	5400	545	627	681
550	68	79	85	2300	274	315	342	5500	553	636	691
600	75	86	93	2400	283	326	354	5600	561	645	701
650	81	93	101	2500	293	337	366	5700	569	655	711
700	87	100	109	2600	302	348	378	5800	577	664	721
750	93	107	116	2700	312	358	390	5900	585	673	731
800	99	114	124	2800	321	369	401	6000	593	682	741
850	106	121	132	2900	330	380	413	6100	601	691	751
900	112	129	140	3000	339	390	424	6200	609	700	761
950	118	136	147	3100	348	401	435	6300	617	710	771
1000	124	143	155	3200	357	411	447	6400	625	719	781
1050	130	150	163	3300	366	421	458	6500	633	728	791
1100	137	157	171	3400	375	432	469	6600	641	737	801
1150	143	164	179	3500	384	442	480	6700	648	746	810
1200	149	171	186	3600	393	452	491	6800	656	755	820
1250	155	179	194	3700	402	462	502	6900	664	763	830
1300	161	186	202	3800	410	472	513	7000	672	772	840
1350	168	193	210	3900	419	482	524	7100	679	781	849
1400	174	200	217	4000	428	492	535	7200	687	790	859
1450	180	207	225	4100	436	502	545	7300	695	799	868
1500	186	214	233	4200	445	512	556	7400	702	808	878
1550	193	221	241	4300	453	521	567	7500	710	817	888
1600	199	229	248	4400	462	531	577	7600	718	825	897

**TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	725	834	907	<b>10400</b>	924	1063	1155	<b>13100</b>	1113	1280	1391
<b>7800</b>	733	843	916	<b>10500</b>	931	1071	1164	<b>13200</b>	1120	1288	1400
<b>7900</b>	740	852	926	<b>10600</b>	938	1079	1173	<b>13300</b>	1127	1296	1409
<b>8000</b>	748	860	935	<b>10700</b>	946	1087	1182	<b>13400</b>	1134	1304	1417
<b>8100</b>	756	869	944	<b>10800</b>	953	1096	1191	<b>13500</b>	1140	1312	1426
<b>8200</b>	763	877	954	<b>10900</b>	960	1104	1200	<b>13600</b>	1147	1319	1434
<b>8300</b>	771	886	963	<b>11000</b>	967	1112	1209	<b>13700</b>	1154	1327	1443
<b>8400</b>	778	895	972	<b>11100</b>	974	1120	1217	<b>13800</b>	1161	1335	1451
<b>8500</b>	785	903	982	<b>11200</b>	981	1128	1226	<b>13900</b>	1168	1343	1460
<b>8600</b>	793	912	991	<b>11300</b>	988	1136	1235	<b>14000</b>	1174	1351	1468
<b>8700</b>	800	920	1000	<b>11400</b>	995	1144	1244	<b>14100</b>	1181	1358	1476
<b>8800</b>	808	929	1010	<b>11500</b>	1002	1152	1253	<b>14200</b>	1188	1366	1485
<b>8900</b>	815	937	1019	<b>11600</b>	1009	1161	1261	<b>14300</b>	1195	1374	1493
<b>9000</b>	822	946	1028	<b>11700</b>	1016	1169	1270	<b>14400</b>	1201	1382	1502
<b>9100</b>	830	954	1037	<b>11800</b>	1023	1177	1279	<b>14500</b>	1208	1389	1510
<b>9200</b>	837	963	1046	<b>11900</b>	1030	1185	1288	<b>14600</b>	1215	1397	1518
<b>9300</b>	845	971	1056	<b>12000</b>	1037	1193	1296	<b>14700</b>	1221	1405	1527
<b>9400</b>	852	980	1065	<b>12100</b>	1044	1201	1305	<b>14800</b>	1228	1412	1535
<b>9500</b>	859	988	1074	<b>12200</b>	1051	1209	1314	<b>14900</b>	1235	1420	1544
<b>9600</b>	866	996	1083	<b>12300</b>	1058	1217	1323	<b>15000</b>	1242	1428	1552
<b>9700</b>	874	1005	1092	<b>12400</b>	1065	1225	1331	<b>15100</b>	1248	1435	1560
<b>9800</b>	881	1013	1101	<b>12500</b>	1072	1233	1340	<b>15200</b>	1255	1443	1569
<b>9900</b>	888	1021	1110	<b>12600</b>	1079	1241	1348	<b>15300</b>	1262	1451	1577
<b>10000</b>	895	1030	1119	<b>12700</b>	1086	1248	1357	<b>15400</b>	1268	1458	1585
<b>10100</b>	903	1038	1128	<b>12800</b>	1093	1256	1366	<b>15500</b>	1275	1466	1593
<b>10200</b>	910	1046	1137	<b>12900</b>	1099	1264	1374				
<b>10300</b>	917	1055	1146	<b>13000</b>	1106	1272	1383				

\*2009 Poverty Level is \$1,850

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232 and multiply the result by 2.049742412

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

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



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

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	5	6	7	<b>1650</b>	178	204	222	<b>4500</b>	419	482	524
<b>100</b>	11	12	13	<b>1700</b>	183	211	229	<b>4600</b>	427	491	534
<b>150</b>	16	19	20	<b>1750</b>	189	217	236	<b>4700</b>	434	500	543
<b>200</b>	22	25	27	<b>1800</b>	194	223	242	<b>4800</b>	442	508	552
<b>250</b>	27	31	34	<b>1850</b>	199	229	249	<b>4900</b>	449	517	561
<b>300</b>	32	37	40	<b>1900</b>	205	235	256	<b>5000</b>	457	525	571
<b>350</b>	38	43	47	<b>1950</b>	210	242	263	<b>5100</b>	464	533	580
<b>400</b>	43	50	54	<b>2000</b>	215	248	269	<b>5200</b>	471	542	589
<b>450</b>	48	56	61	<b>2100</b>	226	260	283	<b>5300</b>	478	550	598
<b>500</b>	54	62	67	<b>2200</b>	236	271	295	<b>5400</b>	486	558	607
<b>550</b>	59	68	74	<b>2300</b>	245	281	306	<b>5500</b>	493	567	616
<b>600</b>	65	74	81	<b>2400</b>	253	291	316	<b>5600</b>	500	575	625
<b>650</b>	70	81	88	<b>2500</b>	261	301	327	<b>5700</b>	507	583	634
<b>700</b>	75	87	94	<b>2600</b>	270	310	337	<b>5800</b>	514	592	643
<b>750</b>	81	93	101	<b>2700</b>	278	320	348	<b>5900</b>	521	600	652
<b>800</b>	86	99	108	<b>2800</b>	286	329	358	<b>6000</b>	529	608	661
<b>850</b>	92	105	114	<b>2900</b>	295	339	368	<b>6100</b>	536	616	670
<b>900</b>	97	111	121	<b>3000</b>	303	348	378	<b>6200</b>	543	624	678
<b>950</b>	102	118	128	<b>3100</b>	311	357	389	<b>6300</b>	550	632	687
<b>1000</b>	108	124	135	<b>3200</b>	319	367	399	<b>6400</b>	557	640	696
<b>1050</b>	113	130	141	<b>3300</b>	327	376	409	<b>6500</b>	564	648	705
<b>1100</b>	119	136	148	<b>3400</b>	335	385	419	<b>6600</b>	571	656	713
<b>1150</b>	124	142	155	<b>3500</b>	343	394	428	<b>6700</b>	578	664	722
<b>1200</b>	129	149	162	<b>3600</b>	351	403	438	<b>6800</b>	585	672	731
<b>1250</b>	135	155	168	<b>3700</b>	358	412	448	<b>6900</b>	591	680	739
<b>1300</b>	140	161	175	<b>3800</b>	366	421	458	<b>7000</b>	598	688	748
<b>1350</b>	145	167	182	<b>3900</b>	374	430	467	<b>7100</b>	605	696	756
<b>1400</b>	151	173	189	<b>4000</b>	382	439	477	<b>7200</b>	612	704	765
<b>1450</b>	156	180	195	<b>4100</b>	389	448	486	<b>7300</b>	619	712	774
<b>1500</b>	162	186	202	<b>4200</b>	397	456	496	<b>7400</b>	626	719	782
<b>1550</b>	167	192	209	<b>4300</b>	404	465	505	<b>7500</b>	632	727	791
<b>1600</b>	172	198	215	<b>4400</b>	412	474	515	<b>7600</b>	639	735	799

**THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	646	743	807	<b>10400</b>	823	946	1028	<b>13100</b>	990	1139	1238
<b>7800</b>	653	751	816	<b>10500</b>	829	953	1036	<b>13200</b>	996	1146	1245
<b>7900</b>	659	758	824	<b>10600</b>	835	961	1044	<b>13300</b>	1002	1153	1253
<b>8000</b>	666	766	833	<b>10700</b>	842	968	1052	<b>13400</b>	1008	1160	1261
<b>8100</b>	673	774	841	<b>10800</b>	848	975	1060	<b>13500</b>	1014	1167	1268
<b>8200</b>	679	781	849	<b>10900</b>	854	982	1068	<b>13600</b>	1021	1174	1276
<b>8300</b>	686	789	858	<b>11000</b>	860	990	1076	<b>13700</b>	1027	1181	1283
<b>8400</b>	693	797	866	<b>11100</b>	867	997	1083	<b>13800</b>	1033	1187	1291
<b>8500</b>	699	804	874	<b>11200</b>	873	1004	1091	<b>13900</b>	1039	1194	1298
<b>8600</b>	706	812	882	<b>11300</b>	879	1011	1099	<b>14000</b>	1045	1201	1306
<b>8700</b>	713	819	891	<b>11400</b>	886	1018	1107	<b>14100</b>	1051	1208	1313
<b>8800</b>	719	827	899	<b>11500</b>	892	1026	1115	<b>14200</b>	1057	1215	1321
<b>8900</b>	726	835	907	<b>11600</b>	898	1033	1123	<b>14300</b>	1063	1222	1328
<b>9000</b>	732	842	915	<b>11700</b>	904	1040	1130	<b>14400</b>	1069	1229	1336
<b>9100</b>	739	850	924	<b>11800</b>	910	1047	1138	<b>14500</b>	1074	1236	1343
<b>9200</b>	745	857	932	<b>11900</b>	917	1054	1146	<b>14600</b>	1080	1242	1351
<b>9300</b>	752	865	940	<b>12000</b>	923	1061	1154	<b>14700</b>	1086	1249	1358
<b>9400</b>	758	872	948	<b>12100</b>	929	1068	1161	<b>14800</b>	1092	1256	1365
<b>9500</b>	765	880	956	<b>12200</b>	935	1075	1169	<b>14900</b>	1098	1263	1373
<b>9600</b>	771	887	964	<b>12300</b>	941	1083	1177	<b>15000</b>	1104	1270	1380
<b>9700</b>	778	894	972	<b>12400</b>	947	1090	1184	<b>15100</b>	1110	1277	1388
<b>9800</b>	784	902	980	<b>12500</b>	954	1097	1192	<b>15200</b>	1116	1283	1395
<b>9900</b>	791	909	988	<b>12600</b>	960	1104	1200	<b>15300</b>	1122	1290	1402
<b>10000</b>	797	917	996	<b>12700</b>	966	1111	1207	<b>15400</b>	1128	1297	1410
<b>10100</b>	803	924	1004	<b>12800</b>	972	1118	1215	<b>15500</b>	1134	1304	1417
<b>10200</b>	810	931	1012	<b>12900</b>	978	1125	1223				
<b>10300</b>	816	939	1020	<b>13000</b>	984	1132	1230				

\*2009 Poverty Level is \$2,150

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232 and multiply the result by 1.822812799

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

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

## FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	4	5	6	1650	147	169	183	4500	359	413	449
100	9	10	11	1700	151	174	189	4600	366	421	457
150	13	15	17	1750	156	179	195	4700	372	428	465
200	18	20	22	1800	160	184	200	4800	379	435	473
250	22	26	28	1850	165	189	206	4900	385	443	481
300	27	31	33	1900	169	194	211	5000	391	450	489
350	31	36	39	1950	173	199	217	5100	397	457	497
400	36	41	44	2000	178	205	222	5200	404	464	505
450	40	46	50	2100	187	215	233	5300	410	471	512
500	44	51	56	2200	196	225	245	5400	416	479	520
550	49	56	61	2300	205	235	256	5500	422	486	528
600	53	61	67	2400	213	245	267	5600	428	493	536
650	58	66	72	2500	222	256	278	5700	435	500	543
700	62	72	78	2600	231	266	289	5800	441	507	551
750	67	77	83	2700	238	274	298	5900	447	514	559
800	71	82	89	2800	245	282	307	6000	453	521	566
850	76	87	94	2900	252	290	316	6100	459	528	574
900	80	92	100	3000	259	298	324	6200	465	535	581
950	84	97	106	3100	266	306	333	6300	471	542	589
1000	89	102	111	3200	273	314	342	6400	477	549	596
1050	93	107	117	3300	280	322	350	6500	483	555	604
1100	98	112	122	3400	287	330	359	6600	489	562	611
1150	102	118	128	3500	294	338	367	6700	495	569	619
1200	107	123	133	3600	300	345	375	6800	501	576	626
1250	111	128	139	3700	307	353	384	6900	507	583	633
1300	116	133	144	3800	314	361	392	7000	513	590	641
1350	120	138	150	3900	320	368	400	7100	519	596	648
1400	124	143	156	4000	327	376	409	7200	524	603	656
1450	129	148	161	4100	333	384	417	7300	530	610	663
1500	133	153	167	4200	340	391	425	7400	536	617	670
1550	138	159	172	4300	347	398	433	7500	542	623	677
1600	142	164	178	4400	353	406	441	7600	548	630	685

**FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	554	637	692	<b>10400</b>	705	811	881	<b>13100</b>	849	976	1061
<b>7800</b>	559	643	699	<b>10500</b>	710	817	888	<b>13200</b>	854	982	1067
<b>7900</b>	565	650	706	<b>10600</b>	716	823	895	<b>13300</b>	859	988	1074
<b>8000</b>	571	656	713	<b>10700</b>	721	829	901	<b>13400</b>	864	994	1080
<b>8100</b>	577	663	721	<b>10800</b>	727	836	908	<b>13500</b>	869	1000	1087
<b>8200</b>	582	670	728	<b>10900</b>	732	842	915	<b>13600</b>	874	1006	1093
<b>8300</b>	588	676	735	<b>11000</b>	737	848	922	<b>13700</b>	880	1012	1100
<b>8400</b>	594	683	742	<b>11100</b>	743	854	928	<b>13800</b>	885	1018	1106
<b>8500</b>	599	689	749	<b>11200</b>	748	860	935	<b>13900</b>	890	1023	1112
<b>8600</b>	605	696	756	<b>11300</b>	753	866	942	<b>14000</b>	895	1029	1119
<b>8700</b>	611	702	763	<b>11400</b>	759	873	949	<b>14100</b>	900	1035	1125
<b>8800</b>	616	709	770	<b>11500</b>	764	879	955	<b>14200</b>	905	1041	1132
<b>8900</b>	622	715	777	<b>11600</b>	770	885	962	<b>14300</b>	910	1047	1138
<b>9000</b>	627	722	784	<b>11700</b>	775	891	969	<b>14400</b>	916	1053	1145
<b>9100</b>	633	728	791	<b>11800</b>	780	897	975	<b>14500</b>	921	1059	1151
<b>9200</b>	639	734	798	<b>11900</b>	785	903	982	<b>14600</b>	926	1065	1157
<b>9300</b>	644	741	805	<b>12000</b>	791	909	988	<b>14700</b>	931	1071	1164
<b>9400</b>	650	747	812	<b>12100</b>	796	915	995	<b>14800</b>	936	1076	1170
<b>9500</b>	655	754	819	<b>12200</b>	801	922	1002	<b>14900</b>	941	1082	1176
<b>9600</b>	661	760	826	<b>12300</b>	807	928	1008	<b>15000</b>	946	1088	1183
<b>9700</b>	666	766	833	<b>12400</b>	812	934	1015	<b>15100</b>	951	1094	1189
<b>9800</b>	672	773	840	<b>12500</b>	817	940	1021	<b>15200</b>	956	1100	1195
<b>9900</b>	677	779	847	<b>12600</b>	822	946	1028	<b>15300</b>	961	1106	1202
<b>10000</b>	683	785	854	<b>12700</b>	828	952	1035	<b>15400</b>	966	1111	1208
<b>10100</b>	688	792	861	<b>12800</b>	833	958	1041	<b>15500</b>	971	1117	1214
<b>10200</b>	694	798	867	<b>12900</b>	838	964	1048				
<b>10300</b>	699	804	874	<b>13000</b>	843	970	1054				

\*2009 Poverty Level is \$2,500

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232 and multiply the result by 1.561964695

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

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

## FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	4	4	5	1650	129	148	161	4500	320	368	400
100	8	9	10	1700	133	153	166	4600	326	375	407
150	12	13	15	1750	137	157	171	4700	332	381	414
200	16	18	20	1800	140	162	176	4800	337	388	422
250	20	22	24	1850	144	166	180	4900	343	394	429
300	23	27	29	1900	148	170	185	5000	348	401	436
350	27	31	34	1950	152	175	190	5100	354	407	443
400	31	36	39	2000	156	179	195	5200	360	414	450
450	35	40	44	2100	164	188	205	5300	365	420	456
500	39	45	49	2200	172	197	215	5400	371	426	463
550	43	49	54	2300	179	206	224	5500	376	433	470
600	47	54	59	2400	187	215	234	5600	382	439	477
650	51	58	63	2500	195	224	244	5700	387	445	484
700	55	63	68	2600	203	233	254	5800	393	452	491
750	59	67	73	2700	211	242	263	5900	398	458	498
800	62	72	78	2800	218	251	273	6000	403	464	504
850	66	76	83	2900	225	259	281	6100	409	470	511
900	70	81	88	3000	231	266	289	6200	414	476	518
950	74	85	93	3100	237	273	297	6300	420	483	525
1000	78	90	98	3200	243	280	304	6400	425	489	531
1050	82	94	102	3300	250	287	312	6500	430	495	538
1100	86	99	107	3400	256	294	319	6600	436	501	545
1150	90	103	112	3500	262	301	327	6700	441	507	551
1200	94	108	117	3600	268	308	334	6800	446	513	558
1250	98	112	122	3700	274	315	342	6900	451	519	564
1300	101	117	127	3800	279	321	349	7000	457	525	571
1350	105	121	132	3900	285	328	357	7100	462	531	577
1400	109	126	137	4000	291	335	364	7200	467	537	584
1450	113	130	141	4100	297	342	371	7300	472	543	591
1500	117	135	146	4200	303	348	379	7400	478	549	597
1550	121	139	151	4300	309	355	386	7500	483	555	603
1600	125	144	156	4400	314	362	393	7600	488	561	610

**FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	493	567	616	10400	628	722	785	13100	756	869	945
7800	498	573	623	10500	633	728	791	13200	761	875	951
7900	503	579	629	10600	638	733	797	13300	765	880	956
8000	508	585	636	10700	642	739	803	13400	770	885	962
8100	514	591	642	10800	647	744	809	13500	774	891	968
8200	519	596	648	10900	652	750	815	13600	779	896	974
8300	524	602	655	11000	657	755	821	13700	784	901	980
8400	529	608	661	11100	662	761	827	13800	788	906	985
8500	534	614	667	11200	666	766	833	13900	793	912	991
8600	539	620	674	11300	671	772	839	14000	797	917	997
8700	544	626	680	11400	676	777	845	14100	802	922	1002
8800	549	631	686	11500	681	783	851	14200	807	928	1008
8900	554	637	692	11600	686	788	857	14300	811	933	1014
9000	559	643	699	11700	690	794	863	14400	816	938	1020
9100	564	649	705	11800	695	799	869	14500	820	943	1025
9200	569	654	711	11900	700	805	875	14600	825	948	1031
9300	574	660	717	12000	704	810	881	14700	829	954	1037
9400	579	666	724	12100	709	816	886	14800	834	959	1042
9500	584	671	730	12200	714	821	892	14900	838	964	1048
9600	589	677	736	12300	719	826	898	15000	843	969	1054
9700	594	683	742	12400	723	832	904	15100	847	974	1059
9800	599	688	748	12500	728	837	910	15200	852	980	1065
9900	604	694	754	12600	733	843	916	15300	856	985	1071
10000	608	700	761	12700	737	848	922	15400	861	990	1076
10100	613	705	767	12800	742	853	927	15500	865	995	1082
10200	618	711	773	12900	747	859	933				
10300	623	716	779	13000	751	864	939				

\*2009 Poverty Level is \$2,800

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232 and multiply the result by 1.391460152

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

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

## SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	3	4	4	<b>1650</b>	114	131	142	<b>4500</b>	291	335	364
<b>100</b>	7	8	9	<b>1700</b>	117	135	147	<b>4600</b>	296	341	371
<b>150</b>	10	12	13	<b>1750</b>	121	139	151	<b>4700</b>	302	347	377
<b>200</b>	14	16	17	<b>1800</b>	124	143	155	<b>4800</b>	307	353	383
<b>250</b>	17	20	22	<b>1850</b>	128	147	160	<b>4900</b>	312	359	390
<b>300</b>	21	24	26	<b>1900</b>	131	151	164	<b>5000</b>	317	365	396
<b>350</b>	24	28	30	<b>1950</b>	135	155	168	<b>5100</b>	322	370	403
<b>400</b>	28	32	35	<b>2000</b>	138	159	173	<b>5200</b>	327	376	409
<b>450</b>	31	36	39	<b>2100</b>	145	167	181	<b>5300</b>	332	382	415
<b>500</b>	35	40	43	<b>2200</b>	152	175	190	<b>5400</b>	337	388	422
<b>550</b>	38	44	47	<b>2300</b>	159	183	198	<b>5500</b>	342	394	428
<b>600</b>	41	48	52	<b>2400</b>	166	190	207	<b>5600</b>	347	399	434
<b>650</b>	45	52	56	<b>2500</b>	173	198	216	<b>5700</b>	352	405	440
<b>700</b>	48	56	60	<b>2600</b>	179	206	224	<b>5800</b>	357	411	446
<b>750</b>	52	60	65	<b>2700</b>	186	214	233	<b>5900</b>	362	416	453
<b>800</b>	55	63	69	<b>2800</b>	193	222	242	<b>6000</b>	367	422	459
<b>850</b>	59	67	73	<b>2900</b>	200	230	250	<b>6100</b>	372	428	465
<b>900</b>	62	71	78	<b>3000</b>	207	238	259	<b>6200</b>	377	433	471
<b>950</b>	66	75	82	<b>3100</b>	214	246	267	<b>6300</b>	382	439	477
<b>1000</b>	69	79	86	<b>3200</b>	221	255	277	<b>6400</b>	387	445	483
<b>1050</b>	72	83	91	<b>3300</b>	227	261	284	<b>6500</b>	391	450	489
<b>1100</b>	76	87	95	<b>3400</b>	233	267	291	<b>6600</b>	396	456	495
<b>1150</b>	79	91	99	<b>3500</b>	238	274	297	<b>6700</b>	401	461	501
<b>1200</b>	83	95	104	<b>3600</b>	243	280	304	<b>6800</b>	406	467	507
<b>1250</b>	86	99	108	<b>3700</b>	249	286	311	<b>6900</b>	411	472	513
<b>1300</b>	90	103	112	<b>3800</b>	254	292	318	<b>7000</b>	415	478	519
<b>1350</b>	93	107	116	<b>3900</b>	260	299	325	<b>7100</b>	420	483	525
<b>1400</b>	97	111	121	<b>4000</b>	265	305	331	<b>7200</b>	425	489	531
<b>1450</b>	100	115	125	<b>4100</b>	270	311	338	<b>7300</b>	430	494	537
<b>1500</b>	104	119	129	<b>4200</b>	276	317	344	<b>7400</b>	434	500	543
<b>1550</b>	107	123	134	<b>4300</b>	281	323	351	<b>7500</b>	439	505	549
<b>1600</b>	110	127	138	<b>4400</b>	286	329	358	<b>7600</b>	444	510	555

**SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	449	516	561	<b>10400</b>	571	657	714	<b>13100</b>	688	791	860
<b>7800</b>	453	521	567	<b>10500</b>	576	662	720	<b>13200</b>	692	796	865
<b>7900</b>	458	527	572	<b>10600</b>	580	667	725	<b>13300</b>	696	801	870
<b>8000</b>	463	532	578	<b>10700</b>	584	672	731	<b>13400</b>	700	805	875
<b>8100</b>	467	537	584	<b>10800</b>	589	677	736	<b>13500</b>	705	810	881
<b>8200</b>	472	543	590	<b>10900</b>	593	682	741	<b>13600</b>	709	815	886
<b>8300</b>	476	548	596	<b>11000</b>	598	687	747	<b>13700</b>	713	820	891
<b>8400</b>	481	553	601	<b>11100</b>	602	692	752	<b>13800</b>	717	825	896
<b>8500</b>	486	559	607	<b>11200</b>	606	697	758	<b>13900</b>	721	829	902
<b>8600</b>	490	564	613	<b>11300</b>	611	702	763	<b>14000</b>	725	834	907
<b>8700</b>	495	569	619	<b>11400</b>	615	707	769	<b>14100</b>	730	839	912
<b>8800</b>	499	574	624	<b>11500</b>	619	712	774	<b>14200</b>	734	844	917
<b>8900</b>	504	580	630	<b>11600</b>	624	717	780	<b>14300</b>	738	849	922
<b>9000</b>	509	585	636	<b>11700</b>	628	722	785	<b>14400</b>	742	853	928
<b>9100</b>	513	590	641	<b>11800</b>	632	727	790	<b>14500</b>	746	858	933
<b>9200</b>	518	595	647	<b>11900</b>	637	732	796	<b>14600</b>	750	863	938
<b>9300</b>	522	600	653	<b>12000</b>	641	737	801	<b>14700</b>	754	868	943
<b>9400</b>	527	606	658	<b>12100</b>	645	742	806	<b>14800</b>	759	872	948
<b>9500</b>	531	611	664	<b>12200</b>	649	747	812	<b>14900</b>	763	877	953
<b>9600</b>	536	616	670	<b>12300</b>	654	752	817	<b>15000</b>	767	882	958
<b>9700</b>	540	621	675	<b>12400</b>	658	757	822	<b>15100</b>	771	887	964
<b>9800</b>	545	626	681	<b>12500</b>	662	762	828	<b>15200</b>	775	891	969
<b>9900</b>	549	631	686	<b>12600</b>	666	766	833	<b>15300</b>	779	896	974
<b>10000</b>	553	637	692	<b>12700</b>	671	771	838	<b>15400</b>	783	901	979
<b>10100</b>	558	642	697	<b>12800</b>	675	776	844	<b>15500</b>	787	905	984
<b>10200</b>	562	647	703	<b>12900</b>	679	781	849				
<b>10300</b>	567	652	708	<b>13000</b>	683	786	854				

\*2009 Poverty Level is \$3,100

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232 and multiply the result by 1.265842221

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

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



Domestic Relations Affidavit

IN THE \_\_\_\_\_ JUDICIAL DISTRICT  
\_\_\_\_\_ COUNTY, KANSAS

IN THE MATTER OF

\_\_\_\_\_  
and  
\_\_\_\_\_

Case No. \_\_\_\_\_

DOMESTIC RELATIONS AFFIDAVIT OF

\_\_\_\_\_ (name)

1. Mother's Residence \_\_\_\_\_

Mother's \_\_\_\_\_  
Birth Month/Year      XXX-XX-\_\_\_\_\_  
Social Security Number      Telephone

2. Father's Residence \_\_\_\_\_

Father's \_\_\_\_\_  
Birth Month/Year      XXX-XX-\_\_\_\_\_  
Social Security Number      Telephone

3. Date of Marriage: \_\_\_\_\_

4. Number of Marriages: \_\_\_\_\_  
Mother      Father

5. Number of children of the relationship: \_\_\_\_\_

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

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

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

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

8. Mother is employed by \_\_\_\_\_

\_\_\_\_\_

Father is employed by \_\_\_\_\_

\_\_\_\_\_

(Name and address of employer)

with monthly income as follows:

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

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

Pay period: \_\_\_\_\_

Mother

\_\_\_\_\_

Father

9. The liquid assets of the parties are:

	Item	Amount	Joint or Individual (Specify)
A.	Checking Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
B.	Savings Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
C.	Cash		
	Mother	\$ _____	_____
	Father	\$ _____	_____
D.	Other		
	_____	\$ _____	_____
	_____	\$ _____	_____

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

A.	Item	Mother (Actual or Estimated)	Father (Actual or Estimated)
1.	Rent (if applicable)*	\$ _____	\$ _____
2.	Food	\$ _____	\$ _____
3.	Utilities/services:		
	Trash Service	\$ _____	\$ _____
	Newspaper	\$ _____	\$ _____
	Telephone	\$ _____	\$ _____
	Mobile Phone	\$ _____	\$ _____
	Cable	\$ _____	\$ _____
	Gas	\$ _____	\$ _____
	Water	\$ _____	\$ _____
	Lights	\$ _____	\$ _____
	Other	\$ _____	\$ _____
4.	Insurance:		
	Life	\$ _____	\$ _____
	Health	\$ _____	\$ _____
	Car	\$ _____	\$ _____
	House/Rental	\$ _____	\$ _____
	Other	\$ _____	\$ _____
5.	Medical and dental	\$ _____	\$ _____
6.	Prescriptions drugs	\$ _____	\$ _____
7.	Child care (work-related)	\$ _____	\$ _____
8.	Child care (non-work-related)	\$ _____	\$ _____
9.	Clothing	\$ _____	\$ _____
10.	School expenses	\$ _____	\$ _____
11.	Hair cuts and beauty	\$ _____	\$ _____
12.	Car repair	\$ _____	\$ _____
13.	Gas and oil	\$ _____	\$ _____
14.	Personal property tax	\$ _____	\$ _____

Item	Mother (Actual or Estimated)	Father (Actual or Estimated)
15. Miscellaneous (Specify)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
16. Debt Payments (Specify)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total	\$ _____	\$ _____

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

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

Creditor	When Incurred	Amount of Payment	Date of Last Payment	Balance	Responsibility	
					Mother	Father
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
			Subtotal of Payments		\$ _____	\$ _____
			Total		\$ _____	\$ _____

C. Total Living Expenses

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

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

Source	Mother	Father
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____

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

FURNISH THE FOLLOWING INFORMATION IF APPLICABLE.

12. Income and financial resources of children.

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

13. Child support adjustments requested.

	Mother	Father
Long Distance Parenting Time Costs	\$ _____	\$ _____
Parenting Time Adjustments	\$ _____	\$ _____
Income Tax Considerations	\$ _____	\$ _____
Special Needs/Extraordinary Exp.	\$ _____	\$ _____
Support Beyond Age of Majority	\$ _____	\$ _____
Overall Financial Condition	\$ _____	\$ _____

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

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

THE FOLLOWING NEED NOT BE FURNISHED IN POST JUDGMENT PROCEDURES.

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

Property Description	Ownership	Actual/Estimated Value
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

Property Description	Ownership	Source of Ownership	Actual/Estimated Value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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

Debt Obligation	Obligor	Obligee	Balance Due	Payment Rate	Encumbered Property
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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

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

AFFIANT

/s/ \_\_\_\_\_

VERIFICATION

State of \_\_\_\_\_, County of \_\_\_\_\_,

I swear or affirm under penalty of perjury that this affidavit and attached schedules are true and complete.

/s/ \_\_\_\_\_

Subscribed and sworn this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

/s/ \_\_\_\_\_  
 Notary Public  
 My Appointment Expires:

IN THE DISTRICT COURT OF \_\_\_\_\_ COUNTY, KANSAS  
 DIVISION \_\_\_\_\_

\_\_\_\_\_) Case No. \_\_\_\_\_  
 Petitioner \_\_\_\_\_)  
 vs. \_\_\_\_\_)  
 \_\_\_\_\_) Document No. \_\_\_\_\_  
 Respondent \_\_\_\_\_)

SHORT FORM DOMESTIC RELATIONS AFFIDAVIT  
 OF \_\_\_\_\_ (name)

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

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

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

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

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

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

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



5. Monthly income:

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

6. Work Related Child Care Expenses:

- A. Weekly Cost During Summer \$ \_\_\_\_\_ Name and Address of Provider \_\_\_\_\_  
\_\_\_\_\_
- B. Weekly Cost During School Year \$ \_\_\_\_\_ Name and Address of Provider \_\_\_\_\_  
\_\_\_\_\_

7.  Father  Mother provides Health Insurance for child(ren).

- A. Name and Address of Health Insurance Plan: \_\_\_\_\_
- B. Person(s) insured on plan: \_\_\_\_\_  
Monthly cost of health insurance: \$ \_\_\_\_\_  
Monthly cost of dental insurance: \$ \_\_\_\_\_  
Monthly cost of vision insurance: \$ \_\_\_\_\_  
Monthly cost of drug prescription insurance: \$ \_\_\_\_\_  
Increase cost of adding child(ren) to the plan: \$ \_\_\_\_\_

8.  Father  Mother claims child(ren) for income tax purposes.

You file taxes:  Single  Head of Household  Joint  Other

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

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

10. The following documents must be attached:

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

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

Executed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Name (Print): \_\_\_\_\_

Interstate Pay Differential

Adjustments for differences in interstate pay in various locations are computed using the state average weekly pay. This appendix provides a table for the second quarter of 2006, average weekly wages by state. In calculating the Interstate Pay Differential, use the most recent schedule from the web page. Updates for this information are distributed quarterly and can be obtained by going to the Internet address for the United States Bureau of Labor Statistics: <http://www.bls.gov/news.release/cewqtr.t04.htm>

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

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

EXAMPLE ONE:

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

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

$$\text{Kansas weekly average } \$812.00 \div \text{Alaska weekly average } \$987.00 = .8227.$$

\$3,000.00	
<u>    x .8227</u>	
\$2,468.10	Kansas value as adjusted by Interstate Pay Differential

EXAMPLE TWO:

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

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

Kansas weekly wage \$812.00 ÷ Idaho weekly wage = 1.078

\$3,000.00

    x1.078

\$3,234.00 Kansas value as adjusted by the Interstate Pay Differential

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

Table 1  
National and State Average Weekly Pay and Differential of Each State's Average Weekly  
Pay Compared to Kansas Average Weekly Pay

Source: <http://www.bls.gov/news.release/cewqtr.t03.htm>

State	Average Weekly  2010	Differential compared to Kansas  2010
United States	\$971	
Alabama	839	1.03
Alaska	987	1.22
Arizona	892	1.10
Arkansas	738	0.91
California	1,128	1.39
Colorado	1,001	1.23
Connecticut	1,226	1.51
Delaware	1,003	1.24
District of Columbia	1,307	2.08
Florida	871	1.07
Georgia	906	1.12
Hawaii	859	1.06
Idaho	733	0.90
Illinois	1,035	1.27
Indiana	804	0.99
Iowa	797	0.98
Kansas	812	1.00
Kentucky	794	0.98
Louisiana	863	1.06
Maine	769	0.95
Maryland	1,080	1.33
Massachusetts	1,217	1.50
Michigan	938	1.16
Minnesota	974	1.20
Mississippi	706	0.87
Missouri	839	1.03
Montana	721	0.89
Nebraska	772	0.95
Nevada	880	1.08
New Hampshire	978	1.20
New Jersey	1,161	1.43

State	Average Weekly	Differential compared to Kansas
New Mexico	817	1.01
New York	1,219	1.50
North Carolina	840	1.03
North Dakota	809	1.00
Ohio	865	1.07
Oklahoma	797	0.98
Oregon	852	1.05
Pennsylvania	951	1.17
Rhode Island	940	1.16
South Carolina	775	0.95
South Dakota	714	0.88
Tennessee	878	1.08
Texas	977	1.20
Utah	827	1.02
Vermont	814	1.00
Virginia	1,028	1.27
Washington	981	1.21
West Virginia	778	0.96
Wisconsin	836	1.03
Wyoming	872	1.07
Puerto Rico	559	0.69
Virgin Islands	805	0.99

Table 2

Covered <sup>(1)</sup> establishments, employment, and wages by state, third quarter 2006 <sup>(2)</sup>

State	Establishments Third Quarter 2010 (Thousands)	Employment		Average Weekly Wage <sup>3</sup>	
		September 2010 (Thousands)	Percent change, September 2009-10	Average Weekly Wage	Percent change, third quarter 2009-10
United States <sup>(4)</sup>	9,093.2	129,451.6	0.9	\$971	3.0
Alabama	116.9	1,823.8	0.3	839	2.4
Alaska	21.3	306.6	1.4	987	2.9
Arizona	146.2	2,417.0	.5	892	1.4
Arkansas	84.6	1,143.4	0.5	738	1.8
California	1,375.4	14,561.6	0.6	1,128	5.0
Colorado	169.8	2,203.9	0.9	1,001	3.7
Connecticut	111.3	1,628.6	0.5	1,226	2.8
Delaware	28.2	404.9	1.5	1,003	4.4
District of Columbia	35.5	698.5	1.6	1,688	4.5
Florida	595.6	7,258.9	0.7	871	1.8
Georgia	268.7	3,790.7	0.7	906	3.4
Hawaii	38.9	598.0	0.8	859	1.9
Idaho	54.9	601.7	-0.4	733	3.5
Illinois	381.4	5,573.7	0.9	1,035	2.9
Indiana	158.4	2,743.6	1.2	804	2.9
Iowa	94.7	1,446.1	0.6	797	3.4
Kansas	88.3	1,311.7	0.2	812	2.5
Kentucky	110.5	1,747.7	1.3	794	1.7
Louisiana	126.5	1,849.5	0.3	863	3.5
Maine	49.5	578.3	-0.1	769	1.3
Maryland	164.6	2,488.6	1.0	1,080	2.7
Massachusetts	223.5	3,188.2	1.4	1,217	3.3
Michigan	246.4	3,817.3	1.3	938	2.7
Minnesota	165.5	2,579.6	0.6	974	5.0
Mississippi	69.6	1,081.6	0.4	706	1.3
Missouri	175.1	2,596.8	-0.1	839	2.8
Montana	42.3	419.5	0.1	721	3.6
Nebraska	60.7	902.9	0.7	772	2.0
Nevada	71.5	1,114.5	-0.8	880	0.6
New Hampshire	48.5	610.0	0.6	978	2.1
New Jersey	270.0	3,792.0	-0.2	1,161	1.5
New Mexico	55.3	786.7	-0.1	817	2.8
New York	593.4	8,507.7	1.0	1,219	2.1
North Carolina	253.4	3,831.7	0.7	840	2.7
North Dakota	26.5	368.8	4.3	809	7.6
Ohio	287.6	4,963.5	1.1	865	3.0
Oklahoma	102.6	1,506.9	1.2	797	4.5
Oregon	130.9	1,609.4	1.0	852	2.8
Pennsylvania	343.6	5,547.3	1.3	951	2.0

State	Establishments Third Quarter 2010 (Thousands)	Employment		Average Weekly Wage <sup>3</sup>	
		September 2010 (Thousands)	Percent change, September 2009-10	Average Weekly Wage	Percent change, third quarter 2009-10
Rhode Island	35.2	450.8	0.5	940	3.1
South Carolina	109.7	1,770.6	1.2	775	1.6
South Dakota	31.0	391.1	1.4	714	3.8
Tennessee	139.6	2,599.4	1.1	878	3.5
Texas	575.5	10,352.8	2.0	977	3.4
Utah	84.8	1,170.2	1.1	827	3.9
Vermont	24.3	299.3	0.9	814	1.1
Virginia	234.4	3,578.5	0.8	1,028	3.3
Washington	238.9	2,803.1	1.0	981	2.9
West Virginia	48.7	698.0	0.6	778	3.5
Wisconsin	158.6	2,665.9	1.1	836	3.2
Wyoming	25.1	270.5	1.3	872	4.9
Puerto Rico	49.8	956.7	-2.3	559	1.5
Virgin Islands	3.6	44.9	2.0	805	8.3

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

<sup>2</sup> Data are preliminary.

<sup>3</sup> Average weekly wages were calculated using unrounded data.

<sup>4</sup> Totals for the United States do not include data for Puerto Rico or 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.I – 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.

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

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

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

The following discussion and example reflects 2011 tax laws. Although the narrative is in the context of the value to the noncustodial parent, it could also be applicable to the custodial parent as discussed above.

For 2011, the federal income tax exemption was \$3,700 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 2011 of \$22,750 and assumes the noncustodial parent is 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  $3,700 \times .15$  for the federal amount and  $\$2,250 \times .0625$  for the Kansas rate. The resulting total, \$696, would be divided by 12 to arrive at the monthly value of \$58, 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 \$39 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 2011 is \$1,000 for each qualifying child. The credit is only available for a child 16 or younger on the last day of the tax year in question. If the child turns 17 on or before December 31, no tax credit may be claimed as a dependent.

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

For 2011, 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 2011 of \$22,750 and assumes the custodial parent is in a 15% marginal federal income tax rate and a 3.5% marginal Kansas income tax rate. The difference in the Federal standard deduction for head of household over that for a single taxpayer is \$2,700 ( $\$8,500 - \$5,800 = \$2,700$ ). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of \$405. 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 \$458. 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 \$537. 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 ( $\$537 \times .68 = \$365$ ). This amount is divided by 12 to arrive at a monthly credit of \$30.*

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 2011. Amounts of exemptions, deductions, and credits, as well as tax law itself will change. Current tax law should be consulted for implementation of and relevance to these guidelines.

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

## Federal Income Tax Factors

Income Tax Brackets	<u>Taxable Income</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
• Single	\$ 0 to \$ 8,350	10%		
	0 to 8,375		10%	
	0 to 8,500			10%
	8,351 to 33,950	15		
	8,376 to 34,000		15	
	8,501 to 34,500			15
	33,951 to 82,250	25		
	34,001 to 82,400		25	
	34,501 to 83,600			25
	82,251 to 171,550	28		
• Head of Household	82,401 to 171,850		28	
	83,601 to 174,400			28
	0 to 11,950	10		
	0 to 11,950		10	
	0 to 12,150			10
	11,951 to 45,500	15		
	11,951 to 45,550		15	
	12,151 to 46,250			15
	45,501 to 117,450	25		
	45,551 to 117,650		25	
• Married Filing Joint	46,251 to 119,400	28		
	117,451 to 190,200		28	
	117,951 to 190,550			28
	119,401 to 193,350			28
	0 to 16,700	10		
	0 to 16,750		10	
	0 to 17,000			10
	16,701 to 67,900	15		
	16,751 to 68,000		15	
	17,001 to 69,000			15
• Married Filing Separate	67,901 to 137,050	25		
	68,001 to 137,300		25	
	69,001 to 139,350			25
	137,051 to 208,850	28		
	137,301 to 209,250		28	
	139,351 to 212,300			28
	0 to 8,350	10		
	0 to 8,375		10	
	0 to 8,500			10
	8,351 to 33,950	15		
8,376 to 34,000		15		
8,501 to 34,500			15	
33,951 to 68,525	25			
34,001 to 68,650		25		
34,501 to 69,675			25	
68,526 to 104,425	28			
68,651 to 104,625		28		
69,676 to 106,150			28	

Note: Tax brackets for higher income levels not shown.

### Standard Deduction

• Single	\$ 5,700	\$ 5,700	\$ 5,800
• Head of Household	8,350	8,400	8,500
• Married Filing Joint	11,400	11,400	11,600
• Married Filing Separate	5,700	5,700	5,800

### Personal/Dependent Exemption

Personal/Dependent Exemption	3,650	3,650	3,700
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### Dependent Child Tax Credit

Dependent Child Tax Credit	1,000	1,000	1,000
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## Kansas Income Tax Factors

### Income Tax Brackets

	Taxable Income			
<ul style="list-style-type: none"> <li>• Single, Head of Household and Married Filing Separate</li> </ul>	\$ 0	to	\$ 15,000	3.5%
	15,001	to	30,000	6.25
	30,001	to	No Limit	6.45
<ul style="list-style-type: none"> <li>• Married Filing Joint</li> </ul>	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

## 2011 TAX CONSIDERATIONS

### Tax Exemptions

(Federal) 3,700 x \_\_\_\_\_<sup>(1)</sup> = 0.00  
 (State) 2,250 x \_\_\_\_\_<sup>(1)</sup> = 0.00  
 0.00 x \_\_\_\_\_%<sup>(3)</sup> = \_\_\_\_\_ ÷ 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

### Head of Household

(Federal) 2,700 x \_\_\_\_\_<sup>(2)</sup> = 0.00  
 (State) 1,500 x \_\_\_\_\_<sup>(2)</sup> = 0.00  
 (Add.) 2,250 x \_\_\_\_\_<sup>(2)</sup> = 0.00  
 0.00 x \_\_\_\_\_%<sup>(3)</sup> = \_\_\_\_\_ ÷ 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

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

1,000 x \_\_\_\_\_%<sup>(3)</sup> = \_\_\_\_\_ ÷ 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

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

\*\*\*\*\*

### (A) 2011 Federal Marginal Tax Rates (Single)

- 10% marginal tax rate of incomes from 0.00 – 8,500
- 15% marginal tax rate of incomes from 8,501 – 34,500
- 25% marginal tax rate of incomes from 34,501 – 83,600
- 28% marginal tax rate of incomes from 83,601 – 174,400

### (B) 2011 State Marginal Tax Rates (Single)

- 3.50% marginal tax rate of incomes from 0.00 – 15,000
- 6.25% marginal tax rate of incomes from 15,001 – 30,000
- 6.45% marginal tax rate of incomes of 30,001 – above

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

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

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.	<u>INCOME COMPUTATION – WAGE EARNER</u>		<u>MOTHER</u>	<u>FATHER</u>
	1. Domestic Gross Income (Insert on Line C.1. below)*		\$ 893	\$ _____
B.	<u>INCOME COMPUTATION – SELF-EMPLOYED</u>			
	†1. Self-Employment Gross Income*		_____	3,000
	†2. Reasonable Business Expenses	(-)	_____	1,232
	†3. Domestic Gross Income (Insert on Line C.1. below)		_____	1,768
C.	<u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>			
	†1. Domestic Gross Income		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.	<u>COMPUTATION OF CHILD SUPPORT</u>			
	†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	0-5	6-11	12-18	Total
Number Per-Age Category	1	1	0	
Total Amount	312	358	0	= 670

† Examples provided in Appendix VIII

\* Interstate Pay Differential Adjustment? \_\_\_\_\_ Yes \_\_\_\_\_ X No

\*\*Multiple Family Application? \_\_\_\_\_ Yes \_\_\_\_\_ X No

Case No. \_\_\_\_\_

	<u>MOTHER</u>	<u>FATHER</u>
4. Health and Dental Insurance Premium	\$ 0	\$ 125
		= 125
5. Work-Related Child Care Costs	112	
Formula: Amt. - ((Amt. X %) + (.25 x (Amt. x %)))		
for each child care credit		= 112
Example: 200 - ((200 x .35%) + (.25 x (200 x .35%)))		
†6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		907
†7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	304	603
†8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) 112	125
†9. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	192	478

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 (if b. % _____)	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs/Extraordinary Exp.	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
6. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
7. TOTAL (Insert on Line F.2. below)			0	0

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

		AMOUNT ALLOWED	
		MOTHER	FATHER
1.	Basic Parental Child Support Obligation (Line D.9. from above)	192	478
†2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) 0	0
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	192	478
†4.	Enforcement Fee Allowance** Percentage	4%	
	** (Applied only to Nonresidential Parent) Flat Fee	\$ 0	
	((Line F.3. x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+ ) 0	(+ ) 10
5.	Net Parental Child Support Obligation (Line F.3. + Line F.4.)	192	488

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

\_\_\_\_\_  
/s/  
Judge/Hearing Officer Signature

\*\*Parent with nonprimary residency

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
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, \$312 is identified, and in the next column for the seven-year-old, \$358 is identified. These two amounts are added together to find the total Gross Child Support Obligation of \$670 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 \$278 and \$320 are found and the sum of \$598 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 \$218 and \$274 are found and the sum of \$512 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 \$413 at Line D.3. The worksheet for the Mother's obligation for the older child would show \$475 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 \$413 for the younger child. The Mother would pay the Father \$475 for the older child. The net result is that the Mother would pay the Father \$62 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)

Adjusted Gross Income	Applicable Percentage	Maximum Monthly Credit One Child	Maximum Monthly Credit Two or More Children	
<b>OVER</b>	<b>BUT NOT</b>			
\$ 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 1 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 \$603 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 \$840 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 \$559 (.665 x \$840). Mother's obligation is \$281 (.335 x \$840).

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 \$559 to make a net obligation of \$434. Mother pays \$112 per month child care costs. Therefore, \$112 should be subtracted from her child support obligation of \$281 to make a net obligation of \$169.

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

**Scenario 14:** Mother has primary residency. Therefore, Father's basic child support obligation is \$435 and Mother's basic child support obligation is \$170 before adjustments or enforcement fees are considered.

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 x .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

A. Income Beyond The Child Support Schedule

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

In order to calculate the formula, a calculator with an exponential function is needed. The exponential function will be marked  $y^x$ . The exponential key raises  $y$  to the power of  $x$ . The "Power" function on Microsoft Excel spreadsheets can also be used. Using the Insert, Function option on the main toolbar, choose the category Math & Trig; then select Power on the function list. Enter the appropriate monthly income and power (.689838232) and then multiply the result by the multiplier found in the appropriate Child Support Table in Appendix II.

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

$$\text{Combined monthly income}^{0.689838232} \times 2.795182393$$

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

- Step 1 - Enter "16000"
- Step 2 - Hit the " $y^x$ " key
- Step 3 - Enter ".689838232"
- Step 4 - Hit the multiplication key "X"
- Step 5 - Enter "2.795182393"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$2,221  
If the child is between 16 and 18:
- Step 8 - If the child is 6-11, multiply \$2,221 by .92, or  
If the child is 0-5, multiply \$2,221 by .80

If using the Power function on a spreadsheet, calculate the result of the Power function, then multiply that result by 2.795182393, then multiply that result by the appropriate age category multiplier. If monthly income is **\$16,000**, follow these steps using the Power function, displayed as "=POWER(number, power)," available in Excel® or other spreadsheet:

- Step 1 -  $=\text{POWER}(16000,0.689838232) = \$794$
- Step 2 -  $=(794*2.795182393) = \$2,221$
- Step 3 - If child is 6-11 =  $(\$2,221*.92)$   
If child is 0-5 =  $(\$2,221*.80)$

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

Military Pay and Allowances

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

**Basic Pay**

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

**Basic Allowance for Subsistence (BAS)**

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

**Basic Allowance for Housing (BAH)**

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

**BAH-II**

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

**Inactive Duty Training (IDT) Pay**

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



## **Incentive or Special Pays**

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

## **Family Separation Allowance**

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

## **Other Allowances**

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

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

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

## **Direct Deposit of Pay and Allowances**

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

## **Taxes**

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

## **Travel**

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

## **Special Tax Treatment**

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

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

## Sample 1

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

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

#### Sample 2

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

- a. The Petitioner shall purchase the regular clothing for the minor children which shall go back and forth between households.
- b. The Respondent shall pay all of the school expenses, including fees, tuition, school lunch, field trips, books and supplies.
- c. The parties shall each pay one-half of the following direct expenses of the children:
  - 1) Any clothing needed for the child's special events, (which shall include, but not be limited to, scouts, prom, sports) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof.
  - 2) The parties shall each pay one-half of any direct expenses of the child unrelated to school but relating to the education, health or fitness, so long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof, i.e. band instruments, portable calculator, etc.
- d. This expense sharing plan is in the best interest of the minor children.
- e. Failure to share expenses pursuant to the foregoing formula may result in a reversion to a conventional child support formula with parenting time credit.

### Sample 3

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

1. School Related Expenses
  - a. Tuition
  - b. Fees
  - c. Testing costs of standardized college admission testing
  - d. School lunches
  - e. Field Trips
2. Extracurricular activities
  - a. Pageants
  - b. Musical instruments
  - c. Sports
  - d. Dance lessons
  - e. Camp
3. Clothing
  - a. Day to day school
  - b. School uniforms
  - c. Sports uniforms
4. Transportation
  - a. Fuel for child's car
  - b. Maintenance for child's car
  - c. Insurance for child's car
5. Personal Grooming
  - a. Haircuts/Styling
  - b. Manicures
  - c. Makeup
6. Miscellaneous
  - a. Cell phone
  - b. High speed internet access

Shared Expense Formula Example

The following formulas and the examples in Appendix VII are provided for parties considering the Shared Expense Formula or the Equal Parenting Time Formula. Line references apply to the lines on the Child Support Worksheet. Instructions for the Shared Expense Formula can be found on page 9. Instructions for the Equal Parenting Time Formula can be found on page 10.

Calculating Shared Expense Formula

$$\begin{array}{r}
 \$478 \text{ (Higher amount from Line F.3)} \\
 - \underline{192 \text{ (Lower amount from Line F.3)}} \\
 = \$286 \\
 \underline{X \quad .5} \\
 = \$143 \text{ (Child Support Amount the party having the higher obligation will pay)}
 \end{array}$$

Equal Parenting Time Formula

Parent Receiving Support Responsible for All Direct Expenses

Step 1:

$$\begin{array}{r}
 \$478 \text{ (High amount from Line F.3 Payor)} \\
 - \underline{\$192 \text{ (Lower amount from Line F.3)}} \\
 = \$286 \\
 \underline{X \quad .5} \\
 = \$143
 \end{array}$$

Step 2

$$\begin{array}{r}
 \$670 \text{ (Child support obligation figure D.3)} \\
 \underline{X \quad .13 \text{ (Percentage multiplier in table 1)}} \\
 = \$87
 \end{array}$$

Step 3

$$\begin{array}{r}
 \$143 \text{ (Result Step 1)} \\
 + \underline{\$87 \text{ (Result Step 2)}} \\
 = \$230 \text{ (Payor's child support amount entered on Line F.2)}
 \end{array}$$

Table 1: Percentage multiplier for step 2	
Combined Monthly Income (Line D.1): Less than \$4,690	13% (.13)
Between \$4,690 and \$8,125	15% (.15)
Greater than \$8,125	18% (.18)

Equal Parenting Time Formula

Parent Receiving Support Responsible for All Direct Expenses Except for Clothing.  
Parents Agree to Provide Clothing for the Child in Their Own Home.

Step 1:

$$\begin{array}{r} \$478 \text{ (High amount from Line F.3 Payor)} \\ -\$192 \text{ (Lower amount from Line F.3)} \\ \hline \$286 \\ \times \quad .5 \\ \hline = \$143 \end{array}$$

Step 2

$$\begin{array}{r} \$ 670 \text{ (Child support obligation figure D.3)} \\ \times \quad .11 \text{ (Percentage multiplier in table 1)} \\ \hline = \$78 \end{array}$$

Step 3

$$\begin{array}{r} \$143 \text{ (Result Step 1)} \\ +\$ 78 \text{ ( Result Step 2)} \\ \hline = \$221 \text{ ( Payor's child support amount entered on Line F.2)} \end{array}$$

Table 1: Percentage multiplier for step 2	
Combined Monthly Income (Line D.1): Less than \$4,690	11% (.11)
Between \$4,690 and \$8,125	13% (.13)
Greater than \$8,125	16% (.16)

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