

FAMILY PRACTICE COMMITTEE SUPPLEMENTAL REPORT



2019-2021 RULES CYCLE

February 16, 2021

Table of Contents

I.	Introduction.....	1
II.	Proposed Rule Amendments.....	2
A.	Rule Amendments on Contemporaneous Video Transmission of Testimony of Unavailable Witnesses.....	2
	Rule 1:2-1. Proceedings in Open Court; Robes.....	4
B.	Bifurcation of Child Support Issues in Summary Actions.....	5
	Rule 5:6-3. Hearing.....	5
C.	Clarification of Child Support Enforcement.....	6
	1. Passport Denial	6
	2. Credit Reporting.....	7
	3. Suspension of Enforcement	8
	Rule 5:7-10. Suspension of Child Support Orders.....	8
D.	Quadrennial Review / Whether to Adjust the Child Support Guidelines Self-Support Reserve (SSR) - Rules Appendix IX.....	12
	1. Self-Support Reserve	12
	2. Social Security Concurrent Benefits.....	13
	APPENDIX IX-A	15
	APPENDIX IX-B	21
	APPENDIX IX-C	33
	APPENDIX IX-D	35

I. Introduction

The Supreme Court Family Practice Committee ("Committee") recommends that the Supreme Court adopt the proposed rule amendments contained in this report.

Where rule changes are proposed, deleted text is bracketed [**as such**], and added text is underlined **as such**. No change to a paragraph of the rule is indicated by ". . . **no change**."

II. Proposed Rule Amendments

A. Rule Amendments on Contemporaneous Video Transmission of Testimony of Unavailable Witnesses

This issue was referred to the Supreme Court Practice Committees in response to Pathri v. Kakarlamath, 462 N.J. Super. 208 (App. Div. 2020). This case, in the context of a divorce trial, addresses the issue of whether contemporaneous video testimony is admissible when a witness is unavailable to appear in person in court. As the Rules of Court provide no guidance regarding testimony by contemporaneous video transmission, the panel in Pathri recommended consideration of this issue by the appropriate Supreme Court rules committees. A joint working group was formed to consider a rule recommendation. This group included members of the Supreme Court Committees on Family Practice, Civil Practice, Criminal Practice and Municipal Practice.

In Pathri, the appellate division vacated, in the context of a matrimonial action, the trial court's denial of plaintiff's *in limine* request to appear and testify at trial from India by contemporaneous video transmission and remanded the issue for development of a more fulsome record. In analyzing the propriety of contemporaneous video transmission testimony, the court discussed at length prior cases wherein telephonic testimony was permitted and concluded that in-person testimony remains preferable, but that extraordinary advancements in technology must be considered. At a minimum, a party making such a request would need to demonstrate "exigency" and certainty in witness' identity. The appellate division found helpful Federal Rule of Civil Procedure 43(a), which for more than twenty years, has permitted contemporaneous video transmission testimony "[f]or good cause in compelling circumstances and with appropriate safeguards[.]" Id. at 215. The appellate court also instructed judges to consider seven

non-exclusive factors, such as: the witness' importance to the proceeding; severity of the factual dispute; whether the factfinder is a judge or jury; the cost of requiring physical appearance in court; the delay caused by insisting on the witness' physical appearance; whether the witness' inability to be present in court was foreseeable or preventable; and the witness' difficulty in appearing in person. Id. at 216.

While the Pathri decision predated the COVID-19 pandemic, establishment and deliberations of this issue did not. At present, our Supreme Court, to provide a forum for the fair adjudication of disputes and to safeguard public health, has authorized the use of virtual proceedings in a series of Omnibus Orders. The Supreme Court also recognized the significance of certain proceedings and established that these proceedings can only be heard virtually with consent of the parties. The most recent Supreme Court Order dated January 7, 2021, directs the implementation of virtual civil jury trials.

It is within this context that the Committee recognizes the increased availability of technology, the benefits of a timely adjudication of disputes and the implementation of safeguards to assure witness identification. As such, the trial court is in the best position to determine whether it can assess witness demeanor and control the potential of outside influences. Therefore, the Committee endorses adopting the working group's recommendation to amend the court rules to permit testimony by contemporaneous transmission from a different location in the discretion of the court for good cause in compelling circumstances and with appropriate safeguards.

It is acknowledged that in-person testimony is the gold standard, preferable to any other alternative, but also recognizes the need for alternatives, when necessary. Thus, the rule amendment permits an application for contemporaneous testimony in advance of the hearing,

with notice to all parties, to ensure that the parties can make a fulsome record and the court an informed decision. Additionally, the proposed language anticipates that any statute, such as the Uniform Child Custody Jurisdiction and Enforcement Act (UCCJEA), which explicitly permits video testimony, shall be read in *pari materia* with the court rule.

Therefore, the Committee recommends the following rule amendment:

Rule 1:2-1. Proceedings in Open Court; Robes.

(a) Open court requirement. All trials, hearings of motions and other applications, first appearances, pretrial conferences, arraignments, sentencing conferences (except with members of the probation department) and appeals shall be conducted in open court unless otherwise provided by rule or statute.

(b) Virtual transmission of testimony. Upon application in advance of appearance, unless otherwise provided by statute, the court may permit testimony in open court by contemporaneous transmission from a different location for good cause in compelling circumstances and with appropriate safeguards.

(c) Sealing; settlement conferences. If a proceeding is required to be conducted in open court, no record of any portion thereof shall be sealed by order of the court except for good cause shown, as defined by R. 1:38-11(b), which shall be set forth on the record. Settlement conferences may be heard at the bench or in chambers.

(d) Robes. Every judge shall wear judicial robes during proceedings in open court, including those conducted pursuant to paragraph (b).

Note: Source – R.R. 1:28-6, 3:5-1 (first clause), 4:29-5, 4:118-5, 7:7-1, 8:13-7(c); amended July 14, 1992 to be effective September 1, 1992; amended July 16, 2009 to be effective September 1, 2009; amended July 27, 2018 to be effective September 1, 2018; text redesignated as paragraph (a) with new caption, new paragraph (b) and caption adopted, text redesignated as paragraph (c) with new caption, text amended and redesignated as paragraph (d) with new caption
to be effective.

B. Bifurcation of Child Support Issues in Summary Actions

The Committee considered amending R. 5:6-3 to address whether bifurcation of child support from other issues in a non-dissolution matter (FD docket) is appropriate. Bifurcation is permitted in a dissolution matter (FM docket) pursuant to R. 5:7-8 only with the approval of the Family Presiding Judge, under extraordinary circumstances and for good cause shown.

Bifurcation in the context of the FM docket, permits the court to divorce the parties and address other issues delaying the divorce at a later time. In the context of the FD docket, custody and child support are the primary issues to be resolved and are not to be separated. The Committee concluded that bifurcation is not the appropriate term to address the issue of ensuring that the court resolve custody and child support together. The Committee concluded that in summary FD matters, the best practice is to resolve all issues at one time. In those rare instances when the court is inclined to separate child support from custody and refer the support calculation to a hearing officer, the Committee recommends-Presiding Judge approval. The Committee's recommendation is intended to prevent inconveniencing the parties and delaying the establishment of child support.

Therefore, the Committee recommends the following amendment:

Rule 5:6-3. Hearing

(a) Generally. The court shall hear and determine the matter in a summary manner on the return day fixed in the process unless it is adjourned by or with the consent of the court. If the plaintiff does not attend the hearing, the court may dismiss the complaint, adjourn the matter to a future date and renotify the parties or take other appropriate action. On its own or a party's motion on good cause shown the court may order that the matter proceed in a plenary manner as it shall direct.

(b) Referral of child support. In all cases where custody, parenting time and child support are at issue, child support shall not be referred to a hearing officer unless approved by the Family Presiding Judge.

Note: Source-R. (1969) 5:3-2 (third sentence), 5:5-1(a), (c). Adopted December 20, 1983, to be effective December 31, 1983; text redesignated as paragraph (a) with a new caption and new paragraph (b) caption and text adopted _____ to be effective _____.

C. Clarification of Child Support Enforcement

The Committee considered an amendment to R. 5:7-10 to clarify the term “suspension of enforcement” and provide additional guidance as to the administrative and judicial enforcement remedies that may be ordered by the court. Parties, attorneys, and child support enforcement agents seem to have benefitted from knowing with greater certainty which enforcement remedies are being suspended and which are to continue when suspension is ordered. Based on a high volume of customer service calls and clarifying orders issued, it appears there is continued confusion regarding the court ordered temporary cessation of administrative enforcement remedies, such as passport denial and credit bureau reporting.

1. Passport Denial

In accordance with 42 U.S.C. § 652(k) and 22 C.F.R. § 51.70, an individual owing more than \$2,500 in past due child support shall be denied the issuance or renewal of a United States passport until such time as the individual's name is removed from the federal passport denial database. A State's Title IV-D agency is responsible for processing child support matters relating to the passport denial database as directed by the federal government. In New Jersey, the NJ Department of Human Services, Division of Family Development (DFD) is that agency.

The denial or reinstatement of United States passport privileges due to child support arrears cannot be ordered independently by a State court judge. Such matters are under the

exclusive jurisdiction of the United States Secretary of State (Secretary) in collaboration with the federal Office of Child Support Enforcement (OCSE), which oversees the Child Support Agency Passport Denial Program (Program).

There have been instances of non-custodial parents (NCPs) applying to the trial court for an order directing state, local, or federal officials to issue or reinstate a passport which has been restricted due to child support arrears. A State court order granting such relief is not recognized by the Secretary, which is frustrating for litigants who have expended time and money to obtain an order that cannot be enforced.

The Committee recommends amending the rules to clarify that such applications should be denied since actions imposing or lifting restrictions on passports are under the exclusive jurisdiction of the federal government and are to be administratively processed by DFD. The Committee further recommends amending the court rules to provide direction to litigants on the process for lifting passport restrictions in a child support context.

The Committee recognizes that passport restrictions are a separate remedy for custody purposes. Under certain circumstances, it may be appropriate for a court to order the surrender of a passport if the court finds that there is a need for preventative measures in custody, abduction, or other court proceedings. A court, however, should not order the surrender of passports as a child support enforcement remedy.

2. Credit Reporting

The Fair Credit Reporting Act, 15 U.S.C. § 1681 et seq., mandates that consumer reporting agencies include information on the failure of a consumer to pay overdue support. In child support matters enforced by the Probation Division, child support delinquencies meeting an established threshold are reported to credit bureaus. When a consumer owes child support

arrears, it continues to be reported even if the Probation account is subsequently paid in full. The Committee concluded that, similar to child support related passport denials, credit bureau reporting is an administrative remedy that should first be handled by the State Title IV-D agency or its designee, the Probation Division.

3. Suspension of Enforcement

The Committee recommends amending the court rules to clarify the scope and definitions of: (1) suspension of judicial enforcement; (2) suspension of administrative enforcement; (3) suspension of all obligations; and (4) suspension of current obligations only.

Currently, R. 5:7-10(c) requires the court to review the suspension provisions of court orders every 60 days unless the court directs otherwise. The current Rule further provides that, child support cases monitored by Probation must be listed for a hearing every 60 days if there has been no activity on the case, unless the court directs otherwise. While it is appropriate for orders suspending enforcement to specify a timeframe for further court or Probation action, the 60-day timeframe is too abbreviated and adversely impacts judicial resources. Therefore, the Committee recommends that the Probation review period should be extended to 90 days, and that after review, Probation may list the case for a hearing to determine whether the suspension should continue depending on the parties' circumstances. The proposed rule amendment would no longer require the court to review suspension provisions of child support orders every 60 days. The proposed rule clarifies that, when the Probation Division is enforcing a child support order containing a suspension of enforcement provision, the case must be reviewed by Probation every 90 days, and if appropriate, be listed for a hearing. Therefore, the Committee recommends the following rule amendment:

Rule 5:7-10. Suspension of Child Support Orders

(a) Applicability. This rule is applicable to all orders and judgments that include child

support provisions. [“Suspension of enforcement” of a provision of an order means that judicial enforcement of the such provision of an order means that judicial enforcement of such provision temporarily ceases until further order of court. Except as provided by law, the trial court, in its discretion, may enter an order: (1) temporarily suspending enforcement of provisions of an existing child support order; tis references only judicial enforcement, meaning that no bench warrants will issue, the case will not be listed for enforcement action, and no relief to litigant proceedings under R. 1:10-3 will be instituted until further order of the court; or (2) temporarily suspending specifically identified enforcement mechanisms, such as judicial enforcement and income withholding, of provisions of an existing child support order; or (3) temporarily suspending all support provisions of an existing order, including the charging and enforcement of current support and enforcement of past due obligations, until further order of the court; or (4) temporarily suspending the current support obligation only, but allowing enforcement of past due obligations to continue until further order of court.]

(b) Definitions. (1) “Suspension of judicial enforcement” means that no bench warrant will issue, the case will not be listed for enforcement action, and no relief to litigant proceedings will be instituted by the Probation Division for the child support provision of an order, until further order of the court. (2) “Suspension of administrative enforcement” means that no automatic judgment shall be entered, no state tax return, federal tax return, Financial Institution Data Match, lottery winnings and Child Support Network shall be subject to offset or interception by the state IV-D agency or its designee until further order of the court. (3) “Suspension of all obligations” means the temporary suspension of all support provisions of an existing support order, including the charging and enforcement of current support and enforcement of past due obligations, until further order of the court. (4) “Suspension of current

obligation only” means the temporary suspension of the current support obligation only but allowing enforcement of past due obligations to continue until further order of the court. The circumstances that warrant the suspension of child support obligations generally involve uncertainty about a fact necessary for modifying an existing child support award, such as an incarcerated parent’s ability to repay arrears upon release, custody disputes, overpayments, arrears disputes, applications for Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI), and misrepresentation or material mistake of fact.

[~~(b)~~ (c) Scope. [Orders entered by the court under this rule that contain provisions for suspension of enforcement, shall not be scheduled for enforcement hearings, no bench warrants shall issue, and no relief to the litigant proceeding under R. 1:10-3 shall be instituted until further order of the court. Unless otherwise specified in the order, all other enforcement remedies, including, but not limited to, income withholding, automatic entry of judgments, tax offset, license suspension, credit agency reporting, Financial Institution Data Match (FIDM), lottery intercepts, passport denial, and Child Support Lien Network (CSLN) intercepts, shall continue unless the court directs otherwise.]

(1) Except as provided by law and these Rules, the trial court, in its discretion, may enter an order: (i) temporarily suspending judicial enforcement or administrative enforcement of an existing child support provision in an order; (ii) temporarily suspending specifically identified judicial or administrative enforcement remedies in an existing child support provision of an order; (iii) temporarily suspending all obligations; or (iv) temporarily suspending the current support obligation only.

(2) Passports. Child support related restrictions, or lifting of restrictions, on passports are administrative remedies under the exclusive jurisdiction of the federal government.

(i) Cases that meet the federally established criteria for the child support related denial, suspension or revocation of a passport shall be submitted by the state IV-D agency or its designee to the Secretary of the U.S. Department of Health and Human Services; (ii) Notice to the obligor of the intent to deny, suspend, or revoke a passport that includes instructions regarding the obligor's right to contest the passport restriction shall be provided by the state IV-D agency or its designee; (iii) Request to contest the passport restriction are handled by the state IV-D agency or its designee in concert with the federal government; (iv) Motions or applications for the denial or reinstatement of passport privileges as a child support enforcement remedy shall be denied and the obligor directed to pursue administrative remedies through the state IV-D agency or its designee.

(3) Credit Bureau Reporting. The reporting of child support arrears to credit bureaus is an enforcement remedy administered by the state IV-D agency or its designee on cases that meet the state established eligibility criteria for such reporting. (i) Notice to the obligor of the intent to report child support arrears to credit bureaus that includes instructions regarding the obligor's right to contest the reporting, shall be provided by the IV-D agency or its designee; (ii) Requests to contest the credit bureau reporting are handled by the state IV-D agency or its designee in concert with the Probation Division; (iii) Motions or applications for the exemption or deletion of credit bureau reporting due to child support arrears as a child support enforcement remedy shall be denied and the obligor directed to pursue his or her administrative remedies through the IV-D agency or its designee.

[(c)] (d) Review. [The court shall review suspension provisions of the order 60 days from the date of the order, and every 60 days thereafter, unless the court directs otherwise.] (1) A child support case under the supervision of the Probation Division with an order that contains a

suspension of enforcement provision shall be reviewed [listed] by Probation [for a hearing] every [60] 90 days. (2) [if] If there has been no activity on the case during the period of suspension, the Probation Division shall list the case for a hearing, as appropriate, unless the court directs otherwise.

Note: Adopted June 15, 2007 to be effective September 1, 2007; paragraph (a) amended, new paragraph (b) caption and text adopted, former paragraph (b) amended and redesignated as paragraph (c), former paragraph (c) amended and redesignated as (d) _____ to be effective _____.

D. Quadrennial Review / Whether to Adjust the Child Support Guidelines Self-Support Reserve (SSR) - Rules Appendix IX

1. Self-Support Reserve

In the 2017-2019 rules cycle, the Committee carried the issue of adjusting the Self-Support Reserve (SSR) for further consideration. In New Jersey, the SSR is a factor in calculating a child support award when the income of the parents is below a pre-determined threshold based on the federal poverty level. For non-custodial parents (NCPs), the SSR is an amount calculated to ensure that sufficient income is available to maintain a basic subsistence level and there is an incentive to work so that child support can be paid. New Jersey's current SSR income threshold is 105% of the federal poverty guideline established by the U.S. Department of Health and Human Services for a single individual living alone. If the NCP's income is less than 105% of the poverty guideline, then the court may order a minimal amount of child support.

To assist the Committee, DFD, as New Jersey's Title IV-D agency, retained an economist to assess the overall impact of the child support guidelines (Rules of Court, Appendix IX) on low-income parents. Consistent with the data and analysis provided by the economist, the

Committee recommends increasing the SSR to 150% of the poverty guideline. This SSR would apply to both an obligee and an obligor.

The Committee considered the subsistence needs of both parents and other provisions in the child support guidelines such as the SSR, imputation of income, including matters involving incarcerated parents, prevailing minimum wage and minimum orders, family spending patterns, and the impacts on low-income parents. The economic data included current New Jersey employment and earnings information as reported in the most recent U.S. Census American Community Survey, the number of single parent households in New Jersey, and the percentage of New Jersey households with incomes below the federal poverty level guideline.

2. Social Security Concurrent Benefits

In reviewing the SSR recommendation, the Committee considered both a threshold level that better reflects a standard for minimal subsistence in New Jersey and how the SSR has been functioning. A significant portion of the cases in which the SSR is being applied involves obligor parents who are recipients of Social Security Disability Insurance (SSDI) benefits that are insufficient to provide a derivative dependent benefit for their children. This raised the question of the treatment of Social Security concurrent benefits provided to disabled individuals, whose benefits from Social Security Disability are so low that they also qualify for Supplemental Security Income (SSI). There are also recipients of Social Security concurrent benefits for Retirement and SSI. Although New Jersey has no published opinions on the treatment of Social Security concurrent benefits as income in the calculation of child support, it is not uncommon for child support orders to be entered in these types of cases.

The Committee considered the federal Office of Child Support Enforcement's treatment of concurrent SSI/SSDI benefits. In those cases, the Social Security Administration pays a

combination of benefits up to the SSI benefit level and treats concurrent benefits as means-tested income on the same basis as SSI benefits. Essentially, one who receives concurrent benefits has no more income than one who receives SSI benefits alone. See Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs 81 Fed. Reg. 93492 (December 20, 2016) (to be codified at 45 C.F.R. pts. 301, 302, 303, 304, 305, 307, 308 and 309). See also 8 C.F.R. § 213a.1, which defines “means-tested benefits” as public benefits that are “funded in whole or in part” by certain federal funds.

For these reasons, and to support the provisions for SSR to work as intended, the Committee recommends including Social Security concurrent benefits in the list of means-tested benefits that are excluded as income in calculating child support. This will effectively treat concurrent benefits the same as SSI benefits.

The Committee recommends amendments to Appendices IX-A, IX-B, IX-C, and IX- D, as follows:

APPENDIX IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES

(Includes amendments through those effective _____)

1. Philosophy of the Child Support Guidelines. . . . no change.
2. Use of the Child Support Guidelines as a Rebuttable Presumption. . . . no change.
3. Deviating from the Child Support Guidelines. . . . no change.
4. The Income Shares Approach to Sharing Child-Rearing Expenses. . . . no change.
5. Economic Basis for the Child Support Guidelines. . . . no change.
6. Economic Principles Included in the Child Support Guidelines. . . . no change.
7. Assumptions Included in the Child Support Guidelines.
 - a. Intact Family Spending Patterns as the Standard for Support Orders. . . . no change.
 - b. Standard of Living. . . . no change.
 - c. Marginal-Cost Estimation. . . . no change.
 - d. The Rothbarth Marginal Cost Estimator. . . . no change.
 - e. National versus New Jersey Spending on Children. . . . no change.
 - f. NCP/PAR Time. . . . no change.
 - g. Effect of a Child's Age. . . . no change.
 - h. Self-Support Reserve - The self-support reserve is a factor in calculating a child

support award only when one or both of the parents have income at or near the poverty level.

The self-support reserve is [105] 150% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self- support reserve only if payment of the child support award would reduce the obligor's net income below the reserve and the custodial parent's (or the Parent of the Primary

Residence's) net income minus the custodial parent's share of the child support award is greater than [105] 150% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January [15, 2020] 13, 2021, the self- support reserve is \$[258] 372 per week (this amount is [105] 150% of the poverty guideline for one person).

- i. Income Tax Withholding. . . . no change.
- j. Spending of Child Support Order. . . . no change.
- k. Sharing of Child-Rearing Expenses. . . . no change.
- 8. Expenses Included in the Child Support Schedules. . . . no change.
- 9. Expenses That May Be Added to the Basic Child Support Obligation. . . . no change.
- 10. Adjustments to the Support Obligation. . . . no change.
- 11. Defining Income. . . . no change.
- 12. Imputing Income to Parent. . . . no change.
- 13. Adjustments for PAR Time (formerly Visitation Time) no change.
- 14. Sharing-Parenting Arrangements. . . . no change.
- 15. Split-Parenting Arrangements. . . . no change.
- 16. Child in the Custody of a Third Party. . . . no change.
- 17. Adjustments of the Age of the Children. . . . no change.
- 18. College or Other Post-Secondary Education Expenses. . . . no change.
- 19. Determining Child Support and Alimony or Spousal Support Simultaneously. . . . no change.
- 20. Extreme Parental Income Situations

Although these guidelines apply to all actions to establish and modify child support awards, extremely low or high parental income situations make the Appendix IX-F awards inappropriate due to the limitations of the economic data. The guidelines listed below apply to extreme parental income situations.

a. Obligors With Net Income Less Than the U.S. Poverty Guideline. If an obligor's net income, after deducting that person's share of the total support award, is less than [105] 150 % of the U.S. poverty guideline for one person (net income of \$[258] 372 per week as of January [15, 2020] 13, 2021, or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income minus the obligee's share of the child support award is less than [105] 150 % of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$180 combined net weekly income for the appropriate number of children.

- b. Parents with a Combined Net Annual Income in Excess of \$187,200. . . . no change.
21. Other Factors that May Require an Adjustment to a Guidelines-Based Award. . . . no change.
22. Stipulated Agreements. . . . no change.
23. Modification of Support Awards. . . . no change.
24. Effect of Emancipation of a Child. . . . no change.

25. Support for a Child who Reached Majority. . . . no change.

26. Health Insurance for Children

Unless the parents agree to an alternative health care arrangement, all child support orders shall provide for the coverage of the child's health care needs (i.e., medical and dental) and health insurance (when such insurance is available to either parent at a reasonable cost). The parent's marginal cost of adding a child to a health insurance policy shall be added to the basic child support award and deducted from the paying parent's income share of the total child support award (Appendix IX-B). The following standards shall apply when determining if a health insurance provision is appropriate and which parent should provide health insurance for the child.

a. The cost of health insurance is considered reasonable if it is employment-related or available through a group plan, regardless of the service delivery mechanism, and does not reduce the net income of the obligor below [105] 150% of the poverty guideline for one person (after paying the child support award) or the custodial parent's net household income below [200] 150% of the poverty guideline for the number of persons in the primary household. If sufficient income is not available to pay child support and a health insurance premium without eroding these income reserves, priority shall be given to child support.

b. Health insurance includes fees for service, health maintenance organizations (HMO), preferred provider organizations (PPO) and other types of coverage under which medical services could be provided to the dependent child.

c. When reasonably priced health insurance is available to only one parent, that parent shall be ordered to provide coverage for the child.

d. If health insurance is available to both parents, the parent who can obtain the most comprehensive coverage at the least cost shall be ordered to provide health insurance for the

child. Alternatively, both parents may be ordered to provide health insurance if it is available to them at a reasonable cost and the combinations of plans provides the most comprehensive coverage.

e. When neither parent has access to health insurance, the parents shall be ordered to share in health expenses in accordance with their relative incomes (see paragraph 9 for the treatment of predictable and recurring unreimbursed health expenses in excess of \$250 per child per year).

f. If the custodial parent and the child receive Medicaid, the non-custodial parent shall be ordered to enroll the child in a health insurance plan if it is available at a reasonable cost.

g. If health care insurance is not available to either parent at the time the support order is established, the court shall require that health insurance coverage be obtained for the child if it becomes available to either parent in the future. The Probation Division shall monitor the availability of health insurance of the child.

27. Unpredictable, Non-Recurring Unreimbursed Health-Care In Excess of \$250 Per Child Per Year. . . . no change.
28. Distribution of Worksheets and Financial Affidavits. . . . no change.
29. Background Reports and Publications. . . . no change.

Note: Adopted May 13, 1997 to be effective September 1, 1997; amended July 10, 1998 to be effective September 1, 1998; amended May 25, 1999 to be effective July 1, 1999; amended April 4, 2000 to be effective immediately; paragraph 10(b) redesignated as paragraph 10(c), new paragraph 10(b) adopted, paragraphs 19 and 21 amended July 5, 2000 to be effective September 5, 2000; paragraphs 7(h), 14(e), 20(a) amended April 2, 2001 to be effective immediately; paragraphs 7(h), 14(e), 20(a) amended March 12, 2002 to be effective immediately; paragraphs 4, 7(f), 9(d), 13(b)-(d), 14(c), 14(f), 14(j), 15 amended July 12, 2002 to be effective September 3, 2002; paragraphs 7(h), 14(e), 20(a) amended March 17, 2003 to be effective immediately; amended March 15, 2004 to be effective immediately; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be effective September 1, 2006; September 11, 2006 to be effective immediately; February 13, 2007 to be effective immediately; June 15, 2007 to be effective September 1, 2007; March 11, 2008 to be

effective immediately; March 24, 2009 to be effective immediately; July 16, 2009 to be effective September 1, 2009; June 14, 2011 to be effective immediately; April 24, 2012 to be effective immediately; June 4, 2013 to be effective immediately; July 9, 2013 to be effective September 1, 2013; amended April 8, 2014 to be effective immediately; amended April 21, 2015 to be effective May 1, 2015; Amended July 27, 2015 to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended July 28, 2017 to be effective September 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended July 29, 2019 to be effective September 1, 2019; amended to be effective June 1, 2020; paragraphs 7(h), 20(a), and 26(a) amended _____ to be effective _____.

APPENDIX IX-B
USE OF THE CHILD SUPPORT GUIDELINES

(Includes Amendments through those effective _____)

GENERAL INFORMATION. . . . no change.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption. . . . no change.

Lines 1 through 5 – Determining Income

Gross Income. . . . no change.

Sources of Income. . . . no change.

Income from self-employment or operation of a business. . . . no change.

Sporadic Income. . . . no change.

Military Pay. . . . no change.

In-Kind Income. . . . no change.

Alimony, Spousal Support and/or Separate Maintenance. . . . no change.

Types of Income Excluded from Gross Income - The following types of income are excluded from *gross income*:

a. means-tested income (i.e., based on the fact that the recipient has minimal income and requires government assistance to live) including, but not limited to, Temporary Assistance to Needy Families (TANF), Deficit Reduction Act (DEFRA), General Assistance, Refugee Assistance, rent subsidies, Supplemental Needs Assistance Program (SNAP) [food stamps, and], Supplemental Security Income for the Aged, Blind or Disabled (SSI), and Social Security concurrent SSI and Disability or SSI and Retirement benefits (all of the concurrent benefit is excluded);

- b. alimony, spousal support, or separate maintenance payments (the net amount after adjusting for the tax benefits, if any) to a current or former spouse;
- c. child support received for child of another relationship;
- d. non-income producing assets (e.g., undeveloped real estate, automobiles, jewelry, art, stock and bonds) unless the court finds that the intent of the investment was to avoid the payment of child support;
- e. income from children, unless the court determines that such income should be included because the child is a professional or has substantial income that reduces the family's living expenses;
- f. incomes from other household members (e.g., step-parents, grandparents, current spouse) who are not legally responsible for the support of the child for whom support is being established except to determine the other-dependent credit (the income of the current spouse may be included if another other-dependent deduction is requested – see Appendix IX-A, paragraph 10).
- g. for modifications involving retirement income, the pro-rated amount of contributions to a voluntary plan that were previously included in gross income when the current support order was established;
- h. financial assistance for education including loans, grants, scholarships, veteran's education benefits, and awards provided under the National and Community Service Act of 1990 (except post-service benefits); and
- i. federal earned income tax credits.

Collecting and Verifying Income Information. . . . no change.

Line 1 – Gross Taxable Income. . . . no change.

Line 1a – Mandatory Retirement Contributions. . . . no change.

Line 1b – Tax Deductible Alimony Paid. . . . no change.

Line 1c - Taxable Alimony Received. . . . no change.

Line 2 – Adjusted Gross Taxable Income. . . . no change.

Line 2a – Withholding Taxes. . . . no change.

Line 2b - Mandatory Union Dues. . . . no change.

Line 2c – Child Support Orders for Other Dependents. . . . no change.

Line 2d – Other Dependent Deduction. . . . no change.

Line 3 – Net Taxable Income. . . . no change.

Line 4 - Non-Taxable Income. . . . no change.

Line 4a - Non-Tax-Deductible Alimony Paid. . . . no change.

Line 4b - Non-Taxable Alimony Received. . . . no change.

Line 5 - Government (Non-Means Tested) Benefit for the Child. . . . no change.

Line 6 – Net Income. . . . no change.

Line 7 - Each Parent’s Share of Income. . . . no change.

Line 8 – Basic Child Support Amount. . . . no change.

Line 9 – Adding Net Work-Related Child Care Costs to the Basic Obligation. . . . no change.

Line 10 – Adding Health Insurance Costs of the Child to the Basic Obligation. . . . no change.

Line 11 – Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation. . . . no change.

Line 12 – Adding Court- Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount. . . . no change.

Line 13 - Calculating the Total Child Support Amount. . . . no change.

Line 14 – Parental Share of the Total Child Support Obligation. . . . no change.

Line 15 – Credit for Derivative Government Benefits for the Child Based on Contribution of the Non-Custodial Parent. . . . no change.

Line 16 – Credit for Child-Care Payments. . . . no change.

Line 17 - Credit for Payment of Child’s Health Insurance Cost. . . . no change.

Line 18 – Credit for Payment of Child’s Predictable and Recurring Unreimbursed Health Care.
. . . no change.

Line 19 - Credit for Payment of Court-Approved Extraordinary Expenses. . . . no change.

Line 20 – Adjustment for Parenting Time Variable Expenses. . . . no change.

Line 20a – Number of Overnights with Each Parent. . . . no change.

Line 20b – Each Parent’s Share of Overnights with the Child. . . . no change.

Line 21 – Net Child Support Obligation. . . . no change.

Lines 22, 23, and 24 – Adjusting the Child Support Obligation for Other Dependents. . . . no change.

Line 22 – Line 21 CS Obligation with Deduction for Other Dependents. . . . no change.

Line 23 – Line 21 CS Obligation without Deduction for Other Dependents. . . . no change.

Line 24 – Obligation Adjusted for Other Dependents. . . . no change.

Line 25, 26, and 27- Maintaining a Self-Support Reserve

To ensure that the obligor parent retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against [105] 150% of the U.S. poverty guideline for one person. If the NCP's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. No such adjustment shall occur, however, if the custodial parent's net income minus the custodial parent's child support obligation is less than the self-support reserve. This priority is necessary to ensure that custodial parents can meet their basic needs while caring for the

child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than [105] 150% of the poverty guideline for one person \$[258] 372 per week as of January [15, 2020] 13, 2021), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than [105] 150% of the poverty guideline for one person and the custodial parent's net income is greater than [105] 150% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the [105] 150% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).

Line 25 - Self-Support Reserve Test

Calculate whether the obligor's income will exceed [105] 150% of the poverty level by subtracting the net child support obligation from the non-custodial parent's net income. (Math: Line 6 NCP - Line 21 or Line 24.) Enter the result for the NCP on Line 25. Enter the custodial parent's net income minus the custodial parent's child support obligation (Line 6 minus Line 14) on Line 25. Then,

If the NCP Line 25 amount is less than [105] 150% of the poverty guideline and the CP Line 25 minus the CP Line 14 is greater than [105] 150% of the poverty guideline, Go To Line 26. If the NCP result is greater than [105] 150% of the poverty guideline, Skip Line 26 and Enter

the Line 21 or Line 24 non-custodial parent child support obligation on Line 27.

NOTE: If the CP Line 25 minus the CP Line 14 amount is less than [105] 150% of the poverty guideline, there is no NCP self-support reserve adjustment. In this case, the NCP Line 21 or Line 24 amount is the final child support order (Line 27).

Line 26 - Maximum Child Support Order

Subtract the poverty level from the non-custodial parent's net income to find the maximum child support order. (Math: Line 6 Non-Custodial Net Income - [105] 150% of the poverty guideline).

Enter the result on Lines 26 and 27.

Line 27 – Child Support Order. . . no change.

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

Caption...no change

Lines 1 through 5 – Determining Income....no change.

Line 1 – Gross Taxable Income....no change.

Line 1a – Mandatory Retirement Contributions....no change.

Line 1b- Tax Deductible Alimony Paid....no change.

Line 1c – Taxable Alimony Received....no change.

Line 2 – Adjusted Gross Taxable Income....no change.

Line 2a – Withholding Taxes....no change.

Line 2b – Mandatory Union Dues....no change.

Line 2c – Child Support Orders for Other Dependents....no change.

Line 2d- Other Dependent Deduction....no change.

Line 3 – Net Taxable Income....no change.

Line 4 – Non-Taxable Income....no change.

Line 4a- Non-Tax-Deductible Alimony Paid....no change.

Line 4b – Non-Taxable Alimony Received....no change.

Line 5 – Government (Non-Means Tested) Benefit for the Child...no change.

Line 6 – Net Income....no change.

Line 7 – Each Parent’s Share of Income....no change.

Line 8 – Basic Child Support Amount....no change.

Line 9 – Number of Overnights with Each Parent....no change.

Line 10 – Each Parent’s Share of Overnight with Child....no change.

Line 11 – PAR Shared Parenting Fixed Expenses....no change.

Line 12 – Shared Parenting Basic Child Support Amount....no change.

Line 13 – Each Parent’s Share of Shared Parenting Basic Child Support Amount....no change.

Line 14 – PAR Shared Parenting Variable Expenses....no change.

Line 15 – PAR Adjusted Shared Parenting Basic Child Support Amount....no change.

Lines 16 through 20 – Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount....no change.

Line 16- Adding Net Work-Related Child Care Costs....no change.

Line 17 – Adding Health Insurance Costs for the Child....no change.

Line 18 – Adding Predicable and Recurring Unreimbursed Health Care....no change.

Line 19 – Adding Court-Approved Predicable and Recurring Extraordinary Expenses...no change.

Line 20 – Total Supplemental Expenses....no change.

Line 21 – PAR’s Share of the Total Supplemental Expenses....no change.

Line 22 – Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence....no change.

Line 23 – Credit for PAR’s Child Care Payments....no change.

Line 24 – Credit for PAR’s Payment of Child’s Health Insurance Cost....no change.

Line 25 – Credit for PAR’s Payment of Unreimbursed Health Care....no change.

Line 26 – Credit for PAR’s Payment of Court-Approved Extraordinary Expenses....no change.

Line 27 – PAR’s Total Payments for Supplemental Expenses....no change.

Line 28 – PAR’s Net Supplemental Expenses....no change.

Line 29 – PAR’s Net Child Support Obligation....no change.

Lines 30, 31 and 32 – Adjusting the Child Support Obligation for Other Dependents....no change.

Line 30 – Line 29 PAR CS Obligation WITH Deductions for Other Dependents....no change.

Line 31 – Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents....no change.

Line 32 – Adjusted PAR CS Obligation....no change.

Lines 33 and 34 – Maintaining a Self-Support Reserve

To ensure that the PAR retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against [105] 150% of the U.S. poverty guideline for one person. If the PAR's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. No such adjustment shall occur, however, if the PPR's net income minus the PPR's child support obligation is less than the self-support reserve. This priority is necessary to ensure that a PPR can meet his or her basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than [105] 150% of the poverty guideline for one person (\$[258] 372 per week as of January [15, 2020] 13, 2021), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than [105] 150% of the poverty guideline for one person and the PPR's net income is greater than [105] 150% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the [105] 150% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the PPR's share of the support obligation (see Appendix IX-A, paragraph 20).

NOTE: In some family situations (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.

Line 33 – Self- Support Reserve Test

Subtract the PAR's net child support obligation from the PAR's net income. Math: PAR's Line 6 net income - PAR Line 29 or 32 child support obligation. Note: If Line 29 or 32 is a negative number, the PPR is the obligor of that amount. Enter the PAR's result on Line 33.

Enter the PPR's net income (from Line 6) on Line 33. Then,

If the PAR's Line 33 is less than [105]150% of the poverty guideline and the PPR's Line 33 is greater than [105]150% of the poverty guideline, Go To Line 34.

If the PAR's Line 33 is greater than [105]150% of the poverty guideline, Skip Line 34 and Enter the PAR's Line 29 or 32 child support obligation on Line 35.

NOTE: If the PPR Line 33 amount is less than [105]150% of the poverty guideline, there is no PAR self-support reserve adjustment. In this case, the PAR Line 29 or 32 amount is the final child support order (Line 35).

Line 34 - PARS's Maximum Child Support Order

Subtract [105] 150% of the poverty guideline from the PAR's net income to find the maximum child support order. Math: Line 6 PAR net income – [105] 150% of the poverty guideline. Enter the result on Lines 34 and 35.

Line 35 – Child Support. . . . no change.

Line 36 – PPR Household Income Test

Add the PPR's net income from all sources (including means-tested income such as [AFDC] TANF), the net income of other adults in the primary household, and the PAR shared parenting order. Math: PPR Line 6 net income + net income of other adults + PAR Line 35 child support order. Enter the sum in the PPR's Line 36 column.

Test: If Line 36 is less than the PPR household income threshold for the PPR and the total number of persons in the primary household (see table in Appendix IX-A, paragraph 14), the award must be recalculated , without adjusting for shared-parenting, using the sole parenting worksheet. If Line 36 exceeds the PPR household income threshold, the Line 35 child support order is appropriate.

NOTE: A PAR may still receive an adjustment for variable expenses when the sole parenting worksheet is used to recalculate the support award. If, however, the PPR's household income plus a PAR time-adjusted support award is still below 200% of the poverty guideline, the application of the variable-expenses adjustment is not presumptive (i.e., it is subject to the discretion of the court).

Note: Adopted May 13, 1997, effective September 1, 1997. Amended July 10, 1998 to be effective September 1, 1998; May 25, 1999 to be effective July 1, 1999. Revised April 4, 2000 to be effective immediately. Revisions to Line Instructions for Lines 1-5, 1b, and 2b (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted July 5, 2000 to be effective September 5, 2000. Revisions to Line Instructions for Lines 1-5, 24, 25 and 26, (as to the Sole-Parenting Worksheet) and Lines 1-5, 32 and 33 (as to the Shared-Parenting Worksheet)

adopted April 2, 2001 to be effective immediately. Revisions to Line Instructions for Lines 24, 25 and 26, (as to the Sole-Parenting Worksheet) and Lines 32 and 33 (as to the Shared-Parenting Worksheet) adopted March 12, 2002 to be effective immediately. Revisions to Line Instructions for Line 1-5, and 2a (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted April 20, 2002 to be effective immediately. Amended July 12, 2002 to be effective September 3, 2002; March 17, 2003 to be effective immediately; April 28, 2003 to be effective immediately; March 15, 2004 to be effective immediately; July 28, 2004 to be effective September 1, 2004; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be effective September 1, 2006; February 13, 2007 to be effective immediately; March 11, 2008 to be effective immediately; March 24, 2009 to be effective immediately; July 16, 2009 to be effective September 1, 2009; June 14, 2011 to be effective immediately; April 24, 2012 to be effective immediately; June 4, 2013 to be effective immediately; July 9, 2013 to be effective September 1, 2013; amended April 8, 2014 to be effective immediately; amended April 21, 2015 to be effective May 1, 2015; amended to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended April 4, 2017 to be effective May 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended effective June 1, 2020; revisions to Line Instructions for Lines 1-5, 25, 26, and 27 (as to the Sole Parenting Worksheet) and Lines 33, 34, and 36 (as to the Shared Parenting Worksheet) adopted _____ to be effective _____.

APPENDIX IX-C

CHILD SUPPORT GUIDELINES - SOLE PARENTING WORKSHEET

Case Name: _____ v. _____	County: _____
<i>Plaintiff</i>	<i>Defendant</i>
Custodial Parent is the: <input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Docket #: _____
	Number of Children: _____

<i>All amounts must be weekly</i>	CUSTODIAL	NON-CUSTODIAL	COMBINED
1. Gross Taxable Income	\$	\$	
1a. Mandatory Retirement Contributions (non-taxable)	-\$	-\$	
1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$	-\$	
1c. Taxable Alimony Received (Current and/or Past Relationships)	+\$	+\$	
2. Adjusted Gross Taxable Income ((L1 - L1a - L1b) + L1c)	\$	\$	
2a. Federal, State and Local Income Tax Withholding	-\$	-\$	
2b. Mandatory Union Dues	-\$	-\$	
2c. Child Support Orders for Other Dependents	-\$	-\$	
2d. Other Dependent Deduction (from L14 of a separate worksheet)	-\$	-\$	
3. Net Taxable Income (L2 - L2a - L2b - L2c - L2d)	\$	\$	
4. Non-Taxable Income (source: _____)	+\$	+\$	
4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$	-\$	
4b. Non-Taxable Alimony Received (Current and/or Past Relationships)	+\$	+\$	
5. Government (Non-Means Tested) Benefits for the Child	+\$	+\$	
6. Net Income (L3 + L4 + L5)	\$	\$	\$
7. Each Parent's Share of Income (L6 Each Parent ÷ L6 Combined)	0.____	0.____	1.00
8. Basic Child Support Amount (from Appendix IX-F Schedules)			\$
9. Net Work Related Child Care (from Appendix IX-E Worksheet)			+\$
10. Child's Share of Health Insurance Premium			+\$
11. Unreimbursed Health Care Expenses over \$250 per child per year			+\$
12. Court-Approved Extraordinary Expenses			+\$
13. Total Child Support Amount (L8 + L9 + L10 + L11 + L12)			\$
14. Each Parent's Share of Support Obligation (L7 x L13)	\$	\$	
15. Government Benefits for the Child Based on Contribution of NCP		-\$	
16. Net Work-Related Child Care Paid		-\$	
17. Health Insurance Premium for the Child Paid		-\$	
18. Unreimbursed Health Care Expenses Paid (>\$250/child/year)		-\$	
19. Court-Approved Extraordinary Expenses Paid		-\$	
20. Adjustment for Parenting Time Expenses (L8 x L20b for Non-Custodial Parent x 0.37) <i>Note: Not presumptive in some low income situations (see App IX-A., ¶13)</i>		-\$	
20a. Number of Annual Overnights with Each Parent			
20b. Each Parent's Share of Overnights with the Child (L20a for Parent ÷ L20a Combined)	0.____	0.____	1.00
21. Net Child Support Obligation (L14 - L15 - L16 - L17 - L18 - L19 - L20)		\$	

Continued on Page 2

CHILD SUPPORT GUIDELINES – SOLE PARENTING WORKSHEET – PAGE 2

If there is no adjustment for other dependents, go to line 25

22. Child Support Order WITH Other Dependent Deduction (L2d) and Child Support Orders for Other Dependents (L2c)		\$	
23. Child Support Order WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents		\$	
24. Adjusted Child Support Order $((L22 + L23) \div 2)$		\$	
25. Self-Support Reserve Test: (L6 - L21 or L24 for NCP; L6 - L14 for CP) If L25 for NCP is greater than [105] 150% of the federal poverty guideline for one-person (pg) L25 for CP is less than pg, enter L21 or L24 amount on L27. If NCP L25 is less than the pg and CP L25 is greater than the pg, go to L26.	\$	\$	
26. Obligor Parent's Maximum Child Support Obligation. (L6 NCP income - [105] 150% of federal poverty guideline for one person). Enter result here and on Line 27.		\$	
27. Child Support Order		\$	

COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS

1. This child support order for this case was was not based on the child support guidelines award.

2. If different from the child support guidelines award (Line 27), enter amount ordered:

3. The child support guidelines were not used, or the guidelines award was adjusted because:

4. The following court-approved extraordinary expenses were added to the basic support obligation:

5. Custodial Taxes: App IX-H Circ E Other # Eligible Dependents: Marital:

 Non-Custodial Taxes: App IX-H Circ E Other # Eligible Dependents: Marital:

Prepared By:	Title:	Date:
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Amended _____ to be effective _____ - CN 10788

APPENDIX IX-D

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET

Case Name:	v.	County:
<i>Plaintiff</i>		<i>Defendant</i>
PPR is the: <input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant		Docket #:
		Number of Children:

<i>All amounts must be weekly</i>	PARENT OF PRIMARY RESIDENCE (PPR)	PARENT OF ALTERNATE RESIDENCE (PAR)	COMBINED
1. Gross Taxable Income	\$	\$	
1a. Mandatory Retirement Contributions (non-taxable)	-\$	-\$	
1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$	-\$	
1c. Taxable Alimony Received (Current and/or Past Relationships)	+\$	+\$	
2. Adjusted Gross Taxable Income ((L1 - L1a - L1b) + L1c)	\$	\$	
2a. Federal, State and Local Income Tax Withholding	-\$	-\$	
2b. Mandatory Union Dues	-\$	-\$	
2c. Child Support Orders for Other Dependents	-\$	-\$	
2d. Other Dependent Deduction (from L14 of a separate worksheet)	-\$	-\$	
3. Net Taxable Income (L2 - L2a - L2b - L2c - L2d)	\$	\$	
4. Non-Taxable Income (source:)	+\$	+\$	
4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$	-\$	
4b. Non-Taxable Alimony Received (Current and/or Past Relationships)	+\$	+\$	
5. Government (Non-Means Tested) Benefits for the Child	+\$	+\$	
6. Net Income (L3 + L4 + L5)	\$	\$	\$
7. Each Parent's Share of Income (L6 Each Parent ÷ L6 Combined)	0.____	0.____	1.00
8. Basic Child Support Amount (from Appendix IX-F Schedules)			\$
9. Number of Overnights with Each Parent			
10. Each Parent's Share of Overnights with the Child (L9 for Parent ÷ L9 Combined)	0.____	0.____	1.00
<i>If PAR time sharing is less than the equivalent of two overnights per week (28%), use Sole Parenting Worksheet.</i>			
11. PAR Shared Parenting Fixed Expenses (L8 x PAR L10 x 0.38 x 2)			+\$
12. Shared Parenting Basic Child Support Amount (L8 + L11)			\$
13. Each Parent's Share of SP Basic Child Support Amount (L7 x L12)	\$	\$	
14. PAR Shared Parenting Variable Expenses (PAR L10 x L8 x 0.37)		-\$	
15. PAR Adjusted SP Basic Child Support Amount (PAR L13 - L11 - L14)		\$	
16. Net Work Related Child Care (from Appendix IX-E Worksheet)			+\$
17. Child's Share of Health Insurance Premium			+\$
18. Unreimbursed Health Care Expenses over \$250 per child per year			+\$
19. Court-Approved Extraordinary Expenses			+\$
20. Total Supplemental Expenses (L16 + L17 + L18 + L19)			\$
21. PAR's Share of Total Supplemental Expenses (PAR L7 x L20)		\$	
22. Government Benefits for the Child Based on Contribution of PAR		\$	
23. PAR Net Work-Related Child Care PAID		\$	

Continued on Page 2

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET – PAGE 2

<i>All amounts must be weekly</i>	PPR	PAR	COMBINED
24. PAR Health Insurance Premium for the Child PAID		\$	
25. PAR Unreimbursed Health Care Expenses >\$250/child/year PAID		\$	
26. PAR Court-Approved Extraordinary Expenses PAID		\$	
27. PAR Total Supplemental Expenses PAID (L23 + L24 + L25 + L26)		\$	
28. PAR Net Supplemental Expenses (L21 - L27)		\$	
29. PAR Net Child Support Obligation (L15 + L28)		\$	
<i>If there is no adjustment for other dependents, go to line 33.</i>			
30. Line 29 PAR CS Obligation WITH Other Dependent Deduction L2d and Child Support Orders for Other Dependents L2c		\$	
31. Line 29 PAR CS Obligation WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents		\$	
32. Adjusted PAR Child Support Obligation ((L30 + L31) ÷ 2)		\$	
33. Self-Support Reserve Test: (L6 - L29 or L32 for PAR; L6 - L13 for PPR) If L33 for PAR is greater than [105]150% of the federal poverty guideline for one person (pg) or L33 for the PPR is less than the pg, enter the L29 or L32 amount on the PAR L35. If PAR L33 is less than the pg and PPR's L33 is greater than the pg, go to L34. If L29 or L32 is negative, see App. IX-B for instructions.	\$	\$	
34. Maximum CS Obligation (Obligor Parent's L6 net income - [105]150% of the poverty guideline for one person). Enter result here and on Line 35.	\$	\$	
35. Child Support Order (negative L29 or L32 denotes PPR Obligation)	\$	\$	
<i>If the PAR is the Obligor, Continue on Line 36</i>			
36. PPR Household Income Test (L6 PPR net income from all sources + net income of other household members + L35 order). If less than the PPR household income threshold (see App. IX-A, ¶14(c)), the SOLE PARENTING WORKSHEET should be used.	\$		
COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS			
1. This child support order for this case <input type="checkbox"/> was <input type="checkbox"/> was not based on the child support guidelines award.			
2. If different from the child support guidelines award (Line 35), enter amount ordered:			
3. The child support guidelines were not used, or the guidelines award was adjusted because:			
4. The following extraordinary expenses were added to the basic support obligation on Line 19:			
5. PPR Taxes:	<input type="checkbox"/> App IX-H	<input type="checkbox"/> Circ E	<input type="checkbox"/> Other
PAR Taxes:	<input type="checkbox"/> App IX-H	<input type="checkbox"/> Circ E	<input type="checkbox"/> Other
	# Eligible Dependents:	Marital:	
Prepared By:	Title:	Date:	

Amended _____ to be effective _____ CN 10727

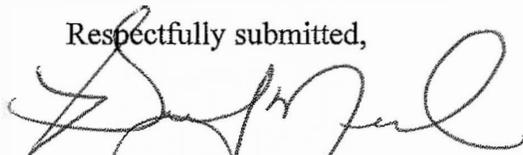
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Respectfully submitted,



Hon. Bonnie J. Mizdol, A.J.S.C., Chair

Dated: February 16, 2021