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SUMMARY OF PROCESS FOR CALCULATING CHILD SUPPORT

1. Determine monthly gross income for each parent and enter on Schedule A.
2. Adjust Gross Income on Schedule B by:
 - A. Self-employment and Medicare Taxes
 - B. Preexisting Orders (if paying)
 - C. Theoretical Orders if:
 1. Failure to consider other children in home would cause substantial hardship to the parent **AND**
 2. Such adjustment is in the best interest of the child in the present child support case.

(Note: This adjustment is discretionary.)

To calculate a theoretical order:

 1. Locate the Basic Child Support Obligation (BCSO) in the table based upon that parent's Gross Income and the number of qualifying children.
 2. $BCSO \times 75\% =$ Reduction to parent's Gross Income
3. Add the parents' **Adjusted Gross Income (AGI)** together to determine the **Combined Adjusted Income (CAI)**.
4. Divide each parent's **Adjusted Gross Income (AGI)** by the **Combined Adjusted Income (CAI)** to determine each parent's pro rata % share of the child support obligation.
5. Use the Obligation Table to obtain the **Basic Child Support Obligation (BCSO)** for the **Combined Adjusted Income (CAI)** and the number of children in this case.
6. Multiply each parent's pro rata % (from step #4) by the **Basic Child Support Obligation** to determine each parent's share of the child support obligation.

7. Adjust each parent's prorated share of the child support obligation for Health Insurance Premiums and Work-Related Child Care Costs as follows:
- A. Insert the costs of Health Insurance Premiums and Work-Related Child Care costs on Schedule D. Add the costs together, and prorate between the parties using the percentages from Step #4.
- B. Do the following calculation for each parent:
- $$\begin{array}{r}
 \text{Parent's pro rata share of BCSO} \\
 + \text{ Parent's pro rata share of Health Insurance Premiums and Work-Related Child Care} \\
 - \text{ Credit for Health Insurance Premiums and Work-Related Child Care expenses actually} \\
 \quad \text{paid by parent} \\
 \hline
 = \text{ Parent's } \mathbf{PRESUMPTIVE\ AMOUNT\ OF\ CHILD\ SUPPORT\ (PACS)}
 \end{array}$$
8. Adjust each Parent's **PRESUMPTIVE AMOUNT OF CHILD SUPPORT (PACS)** upward or downward for Deviations. Enter calculations on Schedule E.

Deviations:

- Alimony Paid
- Child and Dependent Care Tax Credit
- Child Rearing Special Expenses
 - Must exceed 7% of the Basic Child Support Obligation (BCSO);
 - (food, clothing, hygiene, summer camp, music or art lessons, travel, extracurricular activities such as band, clubs, athletics)
- Extraordinary Educational Expenses
- Extraordinary Medical Expenses
- Life Insurance
- Mortgage
- Nonspecific Deviations when in the Best Interest of the Child
- Other Health Insurance (Dental, Vision)
- Parenting Time
- Permanency Plan or Foster Care Plan
- Self-support reserve
- Visitation Related Travel Expense

Include the required findings of fact for deviations:

- A. Reasons for deviation
- B. The amount of child support required had the PACS not been rebutted
- C. That the PACS would be unjust or inappropriate considering the relative ability of each parent to pay.
- D. How the best interest of the child in this case will be served by deviating from the PACS.

9. Subtract Title II Social Security Payments paid to the child on behalf of each parent.
10. Calculate the **Final Child Support Order (FCS0)** total for each parent.
11. At the bottom of the Worksheet, specify the percentage (%) of allocation of uninsured health care expenses between the parents.

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