

**SUPREME COURT OF PENNSYLVANIA
DOMESTIC RELATIONS PROCEDURAL RULES COMMITTEE**

**RECOMMENDATION 67
SUPPORT GUIDELINES**

Rule 1910.16-1. Amount of Support. Support Guidelines.

(a) Applicability of the Support Guidelines.

(1) Except as set forth in subdivision (2) below, the support guidelines set forth the amount of support which a spouse or parent should pay on the basis of both parties' net monthly incomes as defined in Rule 1910.16-2 and the number of persons being supported. **[The support of a spouse or child is a priority obligation so that a party is expected to meet this obligation by adjusting his or her other expenditures.]**

(2) In actions in which the plaintiff is a public body or private agency pursuant to Rule 1910.3, the amount of the order shall be calculated under the guidelines based upon each obligor's net monthly income as defined in Rule 1910.16-2, with the public or private entity's income as zero. In such cases, each parent shall be treated as a separate obligor and a parent's obligation will be based upon his or her own monthly net income without regard to the income of the other parent.

(i) The amount of basic child support owed to other children not in placement shall be deducted from each parent's net income before calculating support for the child or children in placement, including the amount of direct support the guidelines assume will be provided by the custodial parent.

Example 1. Mother and Father have three children and do not live in the same household. Mother has primary custody of two children and net monthly income of \$1,500 per month. Father's net monthly income is \$3,000. The parties' third child is in foster care placement. Pursuant to the schedule at Rule 1910.16-3, the basic child support amount for the two children with Mother is **[\$1,235] 1,216**. As Father's income is 67% of the parties' combined monthly net income, his basic support obligation to Mother is **[\$827] 815** per month. The guidelines assume that Mother will provide **[\$408] 401** per month in direct expenditures to the two children in her home. The agency/obligee brings an action against each parent for the support of the child in placement. Father/obligor's income will be **[\$2,173] 2,185** for purposes of this calculation (\$3,000 net less **[\$827] 815** in support for the children with Mother). Because the agency/obligee's income is zero, Father's support for the child in placement will be 100% of the schedule amount of basic support for one child at the **[\$2,173] 2,185** income level, or **[\$505] 545** per month. Mother/obligor's income will be

~~[\$1,092]~~ 1,099 for purposes of this calculation (\$1,500 net less ~~[\$408]~~ 401 in direct support to the children in her custody). Her support obligation will be 100% of the schedule amount for one child at that income level, or ~~[\$268]~~ 284 per month.

Example 2. Mother and Father have two children in placement. Father owes child support of \$500 per month for two children of a former marriage. At the same income levels as above, Father's income for determining his obligation to the children in placement would be \$2,500 (\$3,000 less \$500 support for two children of prior marriage). His obligation to the agency would be ~~[\$842]~~ 853 per month (100% of the schedule amount for two children at the \$2,500 per month income level). Mother's income would not be diminished as she owes no other child support. She would owe ~~[\$521]~~ 544 for the children in placement (100% of the schedule amount for two children at the \$1,500 income level).

(ii) If the parents reside in the same household, their respective obligations to the children who remain in the household and are not in placement shall be calculated according to the guidelines, with the parent having the higher income as the obligor, and that amount shall be deducted from the parents' net monthly incomes for purposes of calculating support for the child(ren) in placement.

Example. Mother and Father have four children, two of whom are in placement. Mother's net monthly income is \$4,000 and Father's is \$2,000. The basic support amount for the two children in the home is ~~[\$1,532]~~ 1,359, according to the schedule at Rule 1910.16-3. As Mother's income is 67% of the parties' combined net monthly incomes, her share would be ~~[\$1,026]~~ 911, and Father's 33% share would be ~~[\$506]~~ 448. Mother's income for purposes of calculating support for the two children in placement would be ~~[\$2,974]~~ 3,089 (\$4,000 less ~~[\$1,026]~~ 911). She would pay 100% of the basic child support at that income level, or ~~[\$961]~~ 1,029, for the children in placement. Father's income would be ~~[\$1,494]~~ 1,552 (\$2,000 less ~~[\$506]~~ 448) and his obligation to the children in placement would be ~~[\$521]~~ 560.

(iii) In the event that the combined amount the parents are required to pay exceeds the cost of placement, the trier of fact shall deviate to reduce each parent's obligation in proportion to his or her share of the combined obligation.

(3) The support of a spouse or child is a priority obligation so that a party is expected to meet this obligation by adjusting his or her other expenditures.

(b) *Amount of Support.* The amount of support (child support, spousal support or alimony pendente lite) to be awarded pursuant to the procedures under Rules 1910.11 and 1910.12 shall be determined in accordance with the support guidelines which consist of the guidelines expressed as the child support schedule set forth in Rule 1910.16-3, the formula set forth in Rule 1910.16-4 and the operation of the guidelines as set forth in these rules.

(c) Spousal Support and Alimony Pendente Lite. Orders for spousal support and alimony pendente lite shall not be in effect simultaneously.

(d) Rebuttable Presumption. If it has been determined that there is an obligation to pay support, there shall be a rebuttable presumption that the amount of the award determined from the guidelines is the correct amount of support to be awarded. The support guidelines are a rebuttable presumption and must be applied taking into consideration the special needs and obligations of the parties. The trier of fact must consider the factors set forth in Rule 1910.16-5. The presumption shall be rebutted if the trier of fact makes a written finding, or a specific finding on the record, that an award in the amount determined from the guidelines would be unjust or inappropriate.

(e) Guidelines Review. The guidelines shall be reviewed at least once every four years to insure that **[their]** application results in the determination of appropriate amounts of support.

[Explanatory Comment--1998

Introduction

Federal and state law require the use of guidelines to establish child and spousal support orders. Using the guidelines promotes (1) similar treatment of persons similarly situated, (2) a more equitable distribution of the financial responsibility for raising children, (3) settlement of support matters without court involvement, and (4) more efficient hearings where they are necessary. The Pennsylvania Rules of Civil Procedure governing actions for support set forth the basic child support schedule and formula as well as the explanatory text.

A. *Income Shares.* The child support guidelines are based on the Income Shares Model developed by the Child Support Guidelines Project of the National Center for State Courts. The model is based on the idea that the child of separated or divorced parents should receive the same proportion of parental income that she or he would have received if the parents lived together. A number of authoritative economic studies provide estimates of the average amount of household expenditures for children in intact households. These studies show that the proportion of household spending devoted to children is directly related to the level of household income and to the number and ages of the children. The basic support amounts reflected in the child support schedule in Rule 1910.16-3 represent average marginal expenditures on children for food, housing, transportation, clothing and other miscellaneous items that are needed by children and provided by their parents, including the first \$250 of unreimbursed medical expenses incurred annually per child.

B. *Statutory Considerations.* The federal statute, 42 U.S.C. §467(a), requires that the guidelines be reviewed every four years. In addition, the Pennsylvania statute, 23 Pa.C.S. §4322, states:

“...Child and spousal support shall be awarded pursuant to a Statewide guideline as established by general rule by the Supreme Court, so that persons similarly situated shall be treated similarly. The guidelines shall be based upon the

reasonable needs of the child or spouse seeking support and the ability of the obligor to provide support. In determining the reasonable needs of the child or spouse seeking support and the ability of the obligor to provide support, the guidelines shall place primary emphasis on the net incomes and earning capacities of the parties, with allowable deviations for unusual needs, extraordinary expenses and other factors, such as the parties' assets, as warrant special attention."

1. Reasonable Needs and Reasonable Ability to Provide Support. The guidelines make financial support of a child a primary obligation. They assume that parties with similar net incomes will have similar reasonable and necessary expenses. After the basic needs of the parents have been met, the child's needs shall receive priority. The guidelines assume that if obligor's net income is less than \$550, he or she is barely able to provide for basic personal needs. In these cases, therefore, entry of a minimal order is appropriate after considering the party's living expenses. In some cases, it may not be appropriate to order support at all.

In most cases, however, a party's living expenses are not relevant in determining his or her support obligation. Rather, as the statute requires, the obligation is based on the reasonable needs of a dependent spouse or child and the reasonable ability of the obligor to pay. For example, in setting the amount of child support, it should be of no concern to the court that one obligor chooses to live in a one-room apartment and rely solely on public transportation, while another obligor, earning the same salary, chooses to live in a five-bedroom apartment and drive a new car. Both are obligated to give priority to the needs of their children. What they choose to do with their remaining income is not relevant to a support claim.

2. Net Income. The guidelines use the net incomes of the parties, and are based on the assumption that a child's reasonable needs increase as the combined net income of the child's parents increases. Each parent is required to contribute a share of the child's reasonable needs proportional to that parent's share of the combined net incomes. The custodial parent makes these contributions entirely through direct expenditures for food, shelter, clothing, transportation and other reasonable needs. In addition to any direct expenditures on the child's behalf, the non-custodial parent makes contributions through periodic support payments.

3. Allowable Deviations. The guidelines are designed to treat similarly situated parents, spouses, and children in the same manner. However, when there are unavoidable differences, deviations must be made from the guidelines. Failure to deviate from these guidelines by considering a party's actual expenditures where there are special needs and special circumstances constitutes a misapplication of the guidelines.

C. Four-Year Review. The Family Support Act of 1988 (P.L. 100-485, 102 Stat. 2343 (1988)) requires that the child support guidelines be reviewed every four years to ensure that their application results in a determination of an appropriate child support award. With the assistance of Dr. Robert Williams, the developer of the Income Shares model, the Committee reviewed the most recent economic studies on child-related expenditures in intact households and assessed state guideline adjustments for low income, additional dependents, shared custody, child care, medical expenses and other factors which are considered in establishing or modifying a support award. Based on this review, Rules of Civil Procedure 1910.16-1 through 1910.16-5 relating to the

guidelines have been amended and new Rules 1910.16-6 and 1910.16-7 have been added as follows.

1. *Reorganization of the Rules.* The rules have been reorganized so that they more logically follow the sequence for calculating the overall support obligation. Since the calculation begins with the computation of the parties' net incomes, new Rule 1910.16-2 consolidates all of the income provisions that formerly appeared throughout Rule 1910.16-5. Rule 1910.16-2 is followed by Rule 1910.16-3, the basic child support schedule; Rule 1910.16-4, the formula used in conjunction with the Schedule to arrive at obligor's basic support obligation; Rule 1910.16-5, which sets forth the factors the court must consider in determining whether to deviate from the basic support obligation; and Rule 1910.16-6, which consolidates all of the provisions for additional expenses that are typically added to the basic support obligation. Rule 1910.16-7 addresses the special treatment of child support obligations in the context of multiple families.

2. *Calculation of Basic Child Support.* The amount of basic support was previously determined from either the grids or the chart of proportional expenditures in conjunction with the income shares formula. The grids and the chart of proportional expenditures have been eliminated. The Committee has chosen to use a basic child support schedule, which numerically reflects the amounts spent on children in intact families by combined income and number of children. The schedule appears in Rule 1910.16-3 and shall be used to find the parties' combined basic child support obligation. In turn, the obligor's share of this obligation is calculated using the income shares formula in Rule 1910.16-4.

The amounts of child support set forth in the schedule have been updated to reflect recent economic estimates of child-related spending in intact households. Pursuant to federal and state law, these estimates must be adopted to ensure that children continue to receive adequate levels of support. Since the studies now consider households of up to six children, the guidelines have been expanded from four to six children. The newer studies also consider households with combined monthly net income of up to \$12,600. Allowing for inflation, the model can be extended to combined monthly net income of up to \$15,000. The Committee has chosen to do this so that the support guidelines will apply to more cases.

3. *Computed Minimum Allowance in Low-Income Cases.* The amended rules incorporate a Computed Allowance Minimum (CAM) into the support guidelines so that low-income obligors retain sufficient income to meet their basic needs and to maintain the incentive to continue working so that support can be paid. The CAM is built into the schedule in Rule 1910.16-3 and adjusts the basic support obligation to prevent obligor's net income from falling below \$550 per month. Since the schedule reflects amounts of child support only, Rule 1910.16-2(e)(1)(B) provides for a similar adjustment in spousal support and APL cases so that the obligor retains at least \$550 per month in these cases as well.

4. *Shared Custody.* Under the prior guidelines, there was no formula or procedure for deviating from the basic support guidelines when custody is shared equally or the non-custodial parent has substantial partial custody. The guidelines provided that the obligor's support obligation should be reduced only if he or she spent "an unusual amount of time with the children." Yet, there have been several decisions rejecting deviation even if the obligor spends almost 50% of the time with the children.

See, e.g., *Anzalone v. Anzalone*, 449 Pa. Super. 201, 673 A.2d 377 (1996)(40% time was not “unusual”); *Dalton v. Dalton*, 409 Pa. Super. 258, 597 A.2d 1192 (1991)(43% time did not justify deviation).

It is generally agreed, however, that there should be some reduction in the support obligation in these cases to reflect the decrease in the obligee’s variable expenses and the increase in obligor’s fixed and variable expenses as a result of the children spending substantially more time with the obligor. As part of its four-year review of the guidelines, the Committee examined seven different methods being used by other states but found that none of them met these objectives without producing a substantial reduction in the support obligation at some income levels or income differentials for relatively small increases in custodial time. As a result, the Committee initially recommended the alternative solution of no reduction at all for time spent with the children. Based on the comments received, however, the Committee reconsidered this recommendation and ultimately selected a method which gives some recognition to the shift in child-related expenditures that occurs when the obligor spends a substantial amount of time with the children.

This method is set forth in Rule 1910.16-4(c) and has been built into the formula used to calculate the presumptively correct amount of the support obligation. While not a perfect solution to the problem of establishing support obligations in the context of substantial or shared custody, it is better than the previous void and preferable to the many offset methods developed by local courts which effectively reduced the support obligation out of proportion to the increase in custody time. Its chief advantage is that there is no sharp reduction in the obligation at the 40% threshold. It also provides statewide uniformity. The method does not, however, result in \$0 when there is equal custody and equal income. In those cases, therefore, the Rule provides for a cap to reduce the obligation so that the obligee does not receive a larger portion of the combined income than the obligor. Although this cap may in some cases result in a substantial reduction between 45-50% time, the Committee is not aware of an existing model that does not create some “cliff effect” at some level at some point in time. This model was chosen over others because the cases which involve truly equal time-sharing and equal incomes continue to represent a very small percentage of support cases.

5. *Multiple Families.* The Committee has chosen to retain the existing approach for establishing multiple child and spousal support obligations. New Rule 1910.16-7 sets forth the method for calculating child support obligations so that all of the obligor’s children continue to have equal access to his or her resources and no child receives priority over the other children. Since calculation of multiple spousal support obligations is essentially a function of net income, it appears in new Rule 1910.16-2 governing the general calculation of net income. The provision continues to highlight the fact that the rules do not accord the same treatment to second and later spouses as they do to children in multiple family situations. Unlike children, who have no choice about the situation into which they are born, adults have the opportunity to investigate a potential spouse before committing themselves.

6. *Child Care Expenses.* Whereas the prior rules provided for equal sharing of these expenses, Rule 1910.16-6(a) now provides for proportionate sharing based on the parties’ net incomes so that these expenses are allocated in the same manner as other expenses which are typically added to the basic support obligation. The

Rule also reflects the availability and limitations of the federal child care tax credit which can be claimed by the custodial parent.

7. Health Insurance Premiums. Under the prior rules, the portion of the cost of health insurance premiums which benefit the other party or the children was deducted from the party's net income. This provided little incentive for either party to obtain or maintain health insurance coverage for the benefit of the other family members. If the obligor was paying the premium, it reduced the basic support award only marginally. If the obligee was paying the premium, he or she received virtually no financial credit at all in terms of a higher support award.

To maximize the value for the party carrying the health insurance in most cases, new Rule 1910.16-6(b), in general, treats the cost of the premium as an additional expense subject to allocation between the parties in proportion to their net incomes. In the majority of cases, this more accurately reflects the costs of carrying such insurance and also ensures that the obligee receives some financial credit for carrying the insurance. However, in cases in which the obligee has no income or minimal income, and the obligor would otherwise bear the entire burden of paying the health insurance premiums with no other adjustment to his or her support obligation, the trier of fact may deduct part or all of the cost of the premium from the obligor's income for support purposes. The new Rule also permits allocation of the entire premium, including the party's portion of the premium, when the insurance benefits the other party or the children. This change provides further incentive for parties to obtain health insurance for the benefit of the other party and the children.

8. Unreimbursed Medical Expenses. There are three changes to the treatment of unreimbursed medical expenses. First, since the first \$250 per year per child of these expenses is already built into the basic child support obligation reflected in the schedule, only medical expenses which exceed this amount are subject to allocation between the parties as an additional expense to be added to the basic support obligation. Rule 1910.16-6(c) reflects this distinction. The Committee has also chosen to draw this same distinction with respect to spousal support so that the obligee-spouse is expected to meet the first \$250 per year of his or her own unreimbursed expenses before seeking contribution from the obligor for any additional expenses.

Second, the Rule distinguishes between those expenses which are predictable and recurring and those which are not. When the expenses are predictable and recurring, the court may establish a monthly amount for those expenses and add it to the basic support obligation. This permits the monthly amount to be collected more easily through wage attachment. When the expenses are variable and unanticipated, and thus not conducive to routine wage attachment, the court may nonetheless order the defendant to pay his or her percentage share of these expenses.

Third, the definition of medical expenses is amended to include insurance co-payments, deductibles, and orthodontia and to exclude chiropractic services.]

Explanatory Comment--2005

Introduction. Pennsylvania law requires that child and spousal support be awarded pursuant to a statewide guideline. 23 Pa. C.S. §4322(a). That statute further provides that the

guideline shall be "established by general rule by the Supreme Court, so that persons similarly situated shall be treated similarly." *Id.*

Pursuant to federal law, The Family Support Act of 1988 (P.L. 100-485, 102 Stat. 2343 (1988), 42 U.S.C. §667(a), statewide support guidelines must "be reviewed at least once every four years to ensure that their application results in the determination of appropriate child support award amounts." Federal regulations, 45 CFR 302.56, further require that such reviews include an assessment of the most recent economic data on child-rearing costs and a review of data from case files to assure that deviations from the guidelines are limited. The Pennsylvania statute also requires a review of the support guidelines every four years. 23 Pa. C.S.A. §4322(a).

The Domestic Relations Procedural Rules Committee of the Supreme Court of Pennsylvania began the mandated review process in early 2003. The committee was assisted in its work by Jane Venohr, Ph.D., an economist with Policy Studies, Inc., under contract with the Pennsylvania Department of Public Welfare. As a result of the review, the committee recommended to the Supreme Court several amendments to the statewide guidelines.

A. *Income Shares Model.* Pennsylvania's child support guidelines are based upon the Income Shares Model. That model was developed under the Child Support Guidelines Project funded by the U.S. Office of Child Support Enforcement and administered by the National Center for State Courts. The Guidelines Project Advisory Group recommended the Income Shares Model for state guidelines. At present, 33 states use the Income Shares Model as a basis for their child support guidelines.

The Income Shares Model is based upon the concept that the child of separated, divorced or never-married parents should receive the same proportion of parental income that she or he would have received if the parents lived together. A number of authoritative economic studies provide estimates of the average amount of household expenditures for children in intact households. These studies show that the proportion of household spending devoted to children is directly related to the level of household income and to the number of the children. The basic support amounts reflected in the schedule in Rule 1910.16-3 represent average marginal expenditures on children for food, housing, transportation, clothing and other miscellaneous items that are needed by children and provided by their parents, including the first \$250 of unreimbursed medical expenses incurred annually per child.

1. *Economic Measures.* The support schedule in Rule 1910.16-3 is based upon child-rearing expenditures measured by David M. Betson, Ph.D., Professor of Economics, University of Notre Dame. Dr. Betson's measurements were developed for the U.S. Department of Health and Human Services for the explicit purpose of assisting states with the development and revision of child support guidelines. Dr. Betson's research was also used in developing the prior schedule, effective in April 1999. In 2001, Dr. Betson updated his estimates using data from the 1996-98 Consumer Expenditure Survey conducted by the U.S. Bureau of Labor Statistics. In the current schedule, those figures were converted to 2003 price levels using the Consumer Price Index.

2. *Source of Data.* The estimates used to develop the schedule are based upon national data. The specific sources of the data are the periodic Consumer Expenditure Surveys. Those national surveys are used because they are the most detailed available source of data on household expenditures. The depth and quality of this information is simply not available at the state level and would be prohibitively costly to gather. However, according to

the 2000 Census conducted by the U.S. Census Bureau, the median Pennsylvania family income in 1999 was \$49,184, while the national median family income was \$50,046. Thus, using national data continues to be appropriate.

The U.S. Department of Agriculture's Center for Nutrition Policy and Promotion ("CNPP") also develops economic estimates for the major categories of child-rearing expenditures. Although the committee reviewed these estimates, it is not aware of any state that relies upon the CNPP estimates as a basis for its child support schedule.

B. *Statutory Considerations.* The Pennsylvania statute, 23 Pa. C.S.A. §4322(a), provides:

Child and spousal support shall be awarded pursuant to a Statewide guideline as established by general rule by the Supreme Court, so that persons similarly situated shall be treated similarly. The guideline shall be based upon the reasonable needs of the child or spouse seeking support and the ability of the obligor to provide support. In determining the reasonable needs of the child or spouse seeking support and the ability of the obligor to provide support, the guideline shall place primary emphasis on the net incomes and earning capacities of the parties, with allowable deviations for unusual needs, extraordinary expenses and other factors, such as the parties' assets, as warrant special attention. The guideline so developed shall be reviewed at least once every four years.

1. *Reasonable Needs and Reasonable Ability to Provide Support.* The guidelines make financial support of a child a primary obligation and assume that parties with similar net incomes will have similar reasonable and necessary expenses. After the basic needs of the parents have been met, the child's needs shall receive priority. The guidelines assume that if the obligor's net income is at the poverty level, he or she is barely able to provide for his or her own basic needs. In those cases, therefore, the entry of a minimal order may be appropriate after considering the party's living expenses. In some cases, it may not be appropriate to enter a support order at all. In most cases, however, a party's living expenses are not relevant in determining his or her support obligation. Rather, as the statute requires, the obligation is based upon the reasonable needs of a dependent spouse or child and the reasonable ability of the obligor to pay.

2. *Net Income.* The guidelines use the net incomes of the parties and are based on the assumption that a child's reasonable needs increase as the combined net income of the child's parents increases. Each parent is required to contribute a share of the child's reasonable needs in proportion to that parent's share of the combined net income. The custodial parent makes these contributions through direct expenditures for food, shelter, clothing, transportation and other reasonable needs. The non-custodial parent makes contributions through periodic support payments to the custodial parent. Rule 1910.16-2(d) has been amended to clarify the provisions relating to fluctuating income and earning capacity.

3. *Allowable Deviations.* The guidelines are designed to treat similarly situated parents, spouses and children in the same manner. However, when there are unavoidable differences, deviations must be made from the guidelines. Failure to deviate from these guidelines by considering a party's actual expenditures where there are special needs and special circumstances constitutes a misapplication of the guidelines.

C. Child Support Schedule. The child support schedule in Rule 1910.16-3 has been amended to reflect updated economic data, as required by federal and state law, to ensure that children continue to receive adequate levels of support. At some income levels the presumptive amount of support has increased from the previous schedule, and at some income levels it has decreased. The economic data support the revised schedule. The support amounts in the schedule have been expanded to apply to a combined net monthly income of \$20,000 and remain statistically valid.

D. Self-Support Reserve ("SSR"). The amended schedule also incorporates an increase in the "Self-Support Reserve" or "SSR" from \$550 per month to \$748 per month, the 2003 federal poverty level for one person. Formerly designated as the "Computed Allowance Minimum" or "CAM," the Self-Support Reserve, as it is termed in most other states' guidelines, is intended to assure that low-income obligors retain sufficient income to meet their own basic needs, as well as to maintain the incentive to continue employment. The SSR is built into the schedule in Rule 1910.16-3 and adjusts the basic support obligation to prevent the obligor's net income from falling below \$748 per month. Because the schedule in Rule 1910.16-3 applies to child support only, Rule 1910.16-2(e)(1)(B) provides for a similar adjustment in spousal support and alimony pendente lite cases to assure that the obligor retains a minimum of \$748 per month.

E. Shared Custody. Prior to the amendments effective in April of 1999, there was no formula or procedure for deviating from the basic support guidelines when custody was shared equally or the non-custodial parent has substantial partial custody. Prior to 1999, the guidelines provided that the obligor's support obligation should be reduced only if he or she spent "an unusual amount of time with the children."

As part of the review process that resulted in the 1999 amendments, the committee considered the practices of several other jurisdictions and ultimately selected a method which gave some recognition to the shift in child-related expenditures that occurs when the obligor spends a substantial amount of time with the children. While recognizing that it was not a perfect solution to the problem of establishing support obligations in the context of substantial or shared custody, it was preferable to the diverse offset methods which had been developed by local courts. Its chief advantage was that it provided statewide uniformity and avoided a sharp reduction in the obligation at certain thresholds. These amendments do not change that rule.

F. Child Care Expenses. Rule 1910.16-6(a) has been amended to provide that child care expenses incurred by both parties shall be apportioned between the parties in recognition of the fact that a non-custodial parent may also incur such expenses during his or her custodial periods with the children.

G. Other Amendments. All of the examples in the guidelines have been updated to reflect the changes to the basic child support schedule. Prior explanatory comments have been deleted or revised and incorporated into new comments.

Rule 1910.16-2. Support Guidelines. Calculation of Net Income.

Generally, **[T]** the amount of support to be awarded is based **[in large part]** upon the parties' monthly net income.

(a) *Monthly Gross Income.* Monthly gross income is ordinarily based upon at least a six-month average of all of a party's income. The term "income" is defined by the support law, 23 Pa. C.S.A. §4302, and includes income from any source. The statute lists many types of income including, but not limited to:

- (1) wages, salaries, bonuses, fees and commissions;
- (2) net income from business or dealings in property;
- (3) interest, rents, royalties, and dividends;
- (4) pensions and all forms of retirement;
- (5) income from an interest in an estate or trust;
- (6) Social Security disability benefits, Social Security retirement benefits, temporary and permanent disability benefits, workers' compensation and unemployment compensation;
- (7) alimony if, in the discretion of the trier of fact, inclusion of part or all of it is appropriate; and

Official Note

Since the reasons for ordering payment of alimony vary, the appropriateness of including it in the recipient's gross income must also vary. For example, if the obligor is paying \$1,000 per month in **[rehabilitative]** alimony for the express purpose of financing the obligee's college education, it would be inappropriate to consider that alimony as income from which the obligee could provide child support. However, if alimony is intended to finance the obligee's general living expenses, inclusion of the alimony as income is appropriate.

(8) other entitlements to money or lump sum awards, without regard to source, including lottery winnings, income tax refunds, insurance compensation or settlements; awards and verdicts; and any form of payment due to and collectible by an individual regardless of source.

Official Note

The trial court has discretion to determine the most appropriate method for imputing lump sum awards as income for purposes of establishing or modifying the party's support obligation. These awards may be annualized or they may be averaged over a shorter or longer period of time depending on the circumstances of the case. They may also be escrowed in an amount sufficient to secure the support obligation during that period of time.

Income tax refunds should not be included as income to the extent they were already factored into the party's actual tax obligation for purposes of arriving at his or her net income.

(b) *Treatment of Public Assistance, SSI Benefits and Social Security Payments to a Child Due to a Parent's Death, Disability or Retirement.*

(1) Neither public assistance nor Supplemental Security Income (SSI) benefits shall be counted as income for purposes of determining support.

(2) If a child for whom support is sought is receiving Social Security benefits as a result of a parent's retirement, death or disability, the benefits the child receives shall be added to the combined monthly net incomes of the obligor and the obligee to calculate the income available for support on the vertical axis of the basic child support schedule set forth in Rule 1910.16-3. The presumptive amount of support as set forth on the schedule at the combined income of the obligee, obligor and child's benefits shall then be reduced by the amount of the child's benefits before apportioning the remaining support obligation between the parties pursuant to Rule 1910.16-4. For purposes of determining the support obligation of a surviving parent when the child is receiving benefits as the result of the other parent's death, the income of a non-parent obligee who is caring for a child but has no support obligation to that child shall include only those funds the obligee is receiving on behalf of the child.

Example 1. If the obligor has net **[monthly]** income of \$1,200 per month; the obligee has net monthly income of \$800; and the child receives Social Security derivative benefits of \$300 per month as a result of either the obligor's or obligee's retirement or disability, then the total combined monthly net income is \$2,300. Using the schedule at Rule 1910.16-3 for one child, the amount of support is ~~\$(539) 568~~ per month. From that amount, subtract the amount the child is receiving in Social Security derivative benefits (~~\$(539) 568~~ minus \$300 equals ~~\$(239) 268~~). Then, apply the formula at Rule 1910.16-4 to apportion the remaining child support amount of ~~\$(239) 268~~ between the obligor and the obligee in proportion to their respective incomes. The [O] obligor's \$1,200 net income per month is 60% of the total of the obligor's and the obligee's combined net monthly income. Thus, the obligor's support obligation would be 60% of ~~\$(239) 268~~, or ~~\$(143.40) 161~~, per month.

Example 2. Two children live with **[g]** Grandmother who receives \$400 per month in Social Security death benefits for the children as a result of their father's death. Grandmother also receives \$500 per month from a trust established by **[f]** Father for the benefit of the children. Grandmother is employed and earns \$2,000 net per month. Grandmother seeks support from the children's mother, who earns \$1,500 net per month. For purposes of calculating **[m]** Mother's support obligation, **[g]** Grandmother's income will be \$500, the amount she receives on behalf of the children from the trust. Therefore, the obligee's and the obligor's combined net monthly incomes total \$2,000. Add to that the \$400 in Social Security benefits **[g]** Grandmother receives for the children to find the basic child support amount in Rule 1910.16-3. The basic support

amount at the \$2,400 income level for two children is [~~\$811~~] \$820. Subtracting from that amount the \$400 in Social Security derivative benefits [~~g~~] Grandmother receives for the children, results in a basic support amount of [~~\$411~~] \$420 to be apportioned between the parties. As [~~m~~] Mother's income is 75% of the parties' combined income of \$2,000, her support obligation to [~~g~~] Grandmother is [~~\$308~~] \$315 per month.

Official Note

Care must be taken to distinguish Social Security from Supplemental Security Income (SSI) benefits. Social Security benefits are income pursuant to subdivision (a) of this [~~R~~] rule.

(c) *Monthly Net Income.*

(1) Unless otherwise provided in these rules, the court shall deduct only the following items from monthly gross income to arrive at net income:

- (A) federal, state, and local income taxes;
- (B) F.I.C.A. payments and non-voluntary retirement payments;
- (C) union dues; and
- (D) alimony paid to the other party.

(2) In computing a spousal support or alimony pendente lite obligation, the court shall deduct from the obligor's monthly net income all of his or her child support obligations and any amounts of spousal support, alimony pendente lite or alimony being paid to former spouses.

(d) *Reduced or Fluctuating Income.*

(1) *Voluntary Reduction of Income.* [~~Where a~~] When either party voluntarily assumes a lower paying job, quits a job, leaves employment, changes occupations or changes employment status to pursue an education, or is fired for cause, there generally will be no effect on the support obligation. [~~A party will ordinarily not be relieved of a support obligation by voluntarily quitting work or by being fired for cause.~~]

[Official Note

This provision applies to the establishment as well as modification of a support obligation. To the extent that *Klahold v. Kroh*, 437 Pa. Super. 150, 649 A.2d 701 (1994) implies otherwise, it is overruled.]

(2) *Involuntary Reduction of, and Fluctuations in, Income.* No adjustments in support payments will be made for normal fluctuations in earnings. However, appropriate adjustments will be made for substantial continuing involuntary decreases in income, including but not limited to the result of illness, lay-off, termination, job elimination or some other employment situation over which the party has no control.

(3) *Seasonal Employees.* Support orders for seasonal employees, such as construction workers, shall ordinarily be based upon a yearly average.

(4) **[Income Potential] Earning Capacity.** Ordinarily, **[a]** either party to a support action who willfully fails to obtain appropriate employment will be considered to have an income equal to the party's earning capacity. Age, education, training, health, work experience, earnings history and child care responsibilities are factors which shall be considered in determining earning capacity.

(e) *Net Income Affecting Application of the Child Support Guidelines.*

(1) *Low Income Cases.*

(A) When the obligor's monthly net income and corresponding number of children fall into the shaded area of the schedule set forth in Rule 1910.16-3, the basic child support obligation shall be calculated using the obligor's income only. For example, where the obligor has monthly net income of ~~[\$750]~~ 850, the presumptive~~[ly correct]~~ amount of support for three children is ~~[\$184]~~ 94 per month. This amount is determined directly from the schedule in Rule 1910.16-3.

(B) In computing a basic spousal support or alimony pendente lite obligation, the presumptive~~[ly correct]~~ amount of support shall not reduce the obligor's net income below ~~[\$550]~~ 748 per month. For example, if the obligor earns ~~[\$600]~~ 800 per month and the obligee earns \$300 per month, the formula in Part IV of Rule 1910.16-4 would result in a support obligation of ~~[\$120]~~ 200 per month. Since this amount leaves the obligor with only ~~[\$480]~~ 600 per month, it must be adjusted so that the obligor retains at least ~~[\$550]~~ 748 per month. The presumptive~~[ly correct]~~ minimum amount of spousal support, therefore, is ~~[\$50]~~ 52 per month in this case.

(C) When the obligor's monthly net income is ~~[\$550]~~ 748 or less, the court may award support only after consideration of the obligor's actual living expenses.

(2) *High Income Child Support Cases.* When the parties' combined net income exceeds ~~[\$15,000]~~ 20,000 per month, child support shall be calculated pursuant to *Melzer v. Witsberger*, 505 Pa. 462, 480 A.2d 991 (1984). The presumptive minimum amount of child support shall be the obligor's percentage share of the highest amount of support which can be derived from the schedule for the appropriate number of children and using the parties' actual combined income to determine the obligor's percentage share of this amount. The court may award an additional amount of child support based on the parties' combined income and the factors set forth in *Melzer*. The *Melzer* analysis in high income child support cases shall be applied to all of the parties' income,

not just to the amount of income exceeding \$~~[15,000]~~ 20,000 per month. In a *Melzer* analysis case, the presumptive minimum remains applicable.

For example, where the obligor and the obligee have monthly net incomes of \$17,000 and \$4,000 respectively, the presumptive minimum amount of child support for three children is calculated as follows: using the formula in Rule 1910.16-4, determine the parties' percentage shares of income based on their actual combined income—81% and 19% respectively of \$21,000. Using the schedule in Rule 1910.16-3, find the highest possible combined child support obligation for three children—\$~~[3,480]~~ 3,018. The [O] obligor's percentage share of the combined obligation is 81% of \$~~[3,480]~~ 3,018, or \$~~[2,818]~~ 2,445. This is the presumptive minimum amount of child support that he or she must pay for three children. Since this amount is derived from the schedule in Rule 1910.16-3, which is limited to combined household income of \$~~[15,000]~~ 20,000, the court may award an additional amount of support based on the factors set forth in *Melzer*.

(f) *Dependency Tax Exemption*. In order to maximize the total income available to the parties and children, the court may, as justice and fairness require, award the federal child dependency tax exemption to the non-custodial parent, or to either parent in cases of equally shared custody, and order the other party to execute the waiver required by the Internal Revenue Code, 26 U.S.C.A. §152(e). The tax consequences resulting from an award of the child dependency exemption must be considered in calculating each party's income available for support.

[Explanatory Comment--1998

This new Rule consolidates all of the income provisions which formerly appeared throughout Rule 1910.16-5. Subdivision (a) specifies what is gross income for purposes of calculating the support obligation. In conformity with the recently expanded definition of income under 23 Pa.C.S. §4322, income includes bonuses, lottery winnings, income tax refunds, insurance compensation or settlements, awards or verdicts and any form of payment due and collectible regardless of source.

Subdivision (c) sets forth the exclusive list of the deductions that may be taken from gross income in arriving at a party's net income. When the cost of health insurance premiums is treated as an additional expense subject to allocation between the parties under Rule 1910.16-6, it is no longer deductible from gross income. However, part or all of the cost of health insurance premiums may be deducted from the obligor's gross income pursuant to Rule 1910.16-6(b) in cases in which the obligor is paying the premiums and the obligee has no income or minimal income. Subdivision (c) also incorporates former Rule 1910.16-5(o) relating to awards of spousal support or APL when there are multiple families. In these cases, a party's net income must be reduced further to account for his or her child support obligations as well as any pre-existing spousal support, APL or alimony obligations being paid to former spouses who are not the subject of the support action.

Subdivision (e) reflects the Computed Allowance Minimum (CAM) in low-income child support cases. When the obligor's net monthly income or earning capacity falls into the shaded area of the schedule, the basic child support obligation can be derived

directly from the schedule in Rule 1910.16-3. There is no need to use the formula in Rule 1910.16-4 to calculate obligor's support obligation because the CAM keeps the amount of the obligation the same regardless of obligee's income. Obligee's income may be a relevant factor, however, in determining whether to deviate from the basic guideline obligation pursuant to Rule 1910.16-5 and in considering whether to require the obligor to contribute to any additional expenses under Rule 1910.16-6.

Since the schedule in Rule 1910.16-3 reflects child support only, subdivision (e)(1)(B) is necessary to reflect the operation of CAM in spousal support and alimony pendente lite cases. It adjusts the basic guideline obligation which would otherwise be calculated under the formula in Rule 1910.16-4 so that the obligor does not fall below \$550 per month in these cases.

When the obligor's monthly net income is less than \$550, subsection (1)(C) provides that the court must consider the parties' actual living expenses before awarding support. The guidelines assume that at this income level the obligor is barely able to meet basic personal needs. In these cases, therefore, entry of a minimal order is appropriate. In some cases, it may not be appropriate to order support at all.

The CAM amount is only the presumptively correct amount of basic support to be awarded. If the circumstances warrant, the court may deviate from that amount under Rule 1910.16-5 and may also consider the party's contribution to the additional expenses, which are typically added to the basic amount of support under Rule 1910.16-6. If, for example, the obligor earns only \$600 per month but is living with his or her parents, or has remarried and is living with a fully-employed spouse, the court may consider an upward deviation under Rule 1910.16-5(b)(3) and/or may order the party to contribute to the additional expenses under Rule 1910.16-6. Consistent with the goals of CAM, however, the court should ensure that the overall support obligation leaves obligor with sufficient income to meet basic personal needs and to maintain the incentive to continue working so that support can be paid.

Subdivision (e) also reflects the limited application of *Melzer v. Witsberger*, 505 Pa. 462, 480 A.2d 991 (1984) to cases in which the guidelines cannot be used to establish the child support obligation because the parties' combined income exceeds \$15,000 per month. The court must establish a presumptive minimum amount of child support using the guidelines to arrive at that amount. The formula for calculating the presumptive minimum amount has been modified slightly to clarify that the parties' percentage shares should be calculated using their actual combined income rather than theoretical combined income of only \$15,000. This change eliminates many of the inequities and inconsistencies that arose under the previous formula for determining this amount. In considering whether to award an additional amount of child support, the court must use the factors set forth in *Melzer*. It would be improper to apply the formula in Rule 1910.16-4 to the amount of the parties' combined income which exceeds \$15,000 per month and award the obligor's percentage share as additional support. Additional support, if any, may be more or less than the percentage share and must be determined, therefore, in accordance with the factors set forth in *Melzer*.

Explanatory Comment--2000

This rule has been amended to reflect the fact that the chart of proportional expenditures formerly set forth at Rule 1910.16-3(b) has been rescinded. In addition, the

rule and Explanatory Comment have been revised to clarify that the factors set forth in *Melzer v. Witsberger*, 505 Pa. 462, 480 A.2d 991 (1984), must be applied by considering all of the parties' combined income, not just the amount over \$15,000 per month. The presumptive minimum shall apply even if the *Melzer* analysis results in a figure lower than the presumptive minimum.]

Explanatory Comment--2005

Subdivision (a) addresses gross income for purposes of calculating the support obligation by reference to the statutory definition at 23 Pa. C.S.A. §4322. Subdivision (b) provides for the treatment of public assistance, SSI benefits and Social Security derivative benefits.

Subdivision (c) sets forth the exclusive list of the deductions that may be taken from gross income in arriving at a party's net income. When the cost of health insurance premiums is treated as an additional expense subject to allocation between the parties under Rule 1910.16-6, it is not deductible from gross income. However, part or all of the cost of health insurance premiums may be deducted from the obligor's gross income pursuant to Rule 1910.16-6(b) in cases in which the obligor is paying the premiums and the obligee has no income or minimal income. Subdivision (c) relates to awards of spousal support or alimony pendente lite when there are multiple families. In these cases, a party's net income must be reduced to account for his or her child support obligations, as well as any pre-existing spousal support, alimony pendente lite or alimony obligations being paid to former spouses who are not the subject of the support action.

Subdivision (d) has been amended to clarify the distinction between voluntary and involuntary changes in income. Since the payment of support is a priority, subsection (1) reflects current case law which, for example, holds that a party's decision to forego current employment in order to further his or her education should be treated no differently than a decision to change jobs or occupations which results in a lower income. *Kersey v. Jefferson*, 791 A.2d 419 (Pa. Super. Ct. 2002); *Grimes v. Grimes*, 596 A.2d 240 (Pa. Super. Ct. 1991).

Subdivision (e) has been amended to reflect the updated schedule in Rule 1910.16-3 and the increase in the Self-Support Reserve ("SSR"), formerly referred to as the Computed Allowance Minimum ("CAM"). The schedule now applies to all cases in which the parties' combined net monthly income is \$20,000 or less. The upper income limit of the prior schedule was only \$15,000. The amount of support at each income level of the schedule also has changed, so the examples in Rule 1910.16-2 were revised to be consistent with the new support amounts.

The SSR is intended to assure that obligors with low incomes retain sufficient income to meet their basic needs and to maintain the incentive to continue employment. When the obligor's net monthly income or earning capacity falls into the shaded area of the schedule, the basic child support obligation can be derived directly from the schedule in Rule 1910.16-3. There is no need to use the formula in Rule 1910.16-4 to calculate the obligor's support obligation because the SSR keeps the amount of the obligation the same regardless of the obligee's income. The obligee's income may be a relevant factor, however, in determining whether to deviate from the basic guideline obligation pursuant to Rule 1910.16-5 and in considering whether to require the obligor to contribute to any additional expenses under Rule 1910.16-6.

Since the schedule in Rule 1910.16-3 sets forth basic child support only, subdivision (e)(1)(B) is necessary to reflect the operation of the SSR in spousal support and alimony pendente lite cases. It adjusts the basic guideline obligation, which would otherwise be calculated under the formula in Rule 1910.16-4, so that the obligor's income does not fall below the SSR amount in these cases.

Previously, the CAM required that the obligor retain at least \$550 per month. The SSR now requires that the obligor retain income of at least \$748 per month, an amount equal to the 2003 federal poverty level for one person. When the obligor's monthly net income is less than \$748, subsection (e)(1)(C) provides that the court must consider the parties' actual living expenses before awarding support. The guidelines assume that at this income level the obligor is barely able to meet basic personal needs. In these cases, therefore, entry of a minimal order may be appropriate. In some cases, it may not be appropriate to order support at all.

The schedule at Rule 1910.16-3 sets forth the presumptive amount of basic child support to be awarded. If the circumstances warrant, the court may deviate from that amount under Rule 1910.16-5 and may also consider a party's contribution to additional expenses, which are typically added to the basic amount of support under Rule 1910.16-6. If, for example, the obligor earns only \$800 per month but is living with his or her parents, or has remarried and is living with a fully-employed spouse, the court may consider an upward deviation under Rule 1910.16-5(b)(3) and/or may order the party to contribute to the additional expenses under Rule 1910.16-6. Consistent with the goals of the SSR, however, the court should ensure that the overall support obligation leaves the obligor with sufficient income to meet basic personal needs and to maintain the incentive to continue working so that support can be paid.

Subdivision (e) also reflects the limited application of *Melzer v. Witsberger*, 505 Pa. 462, 480 A.2d 991 (1984), to cases in which the guidelines cannot be used to establish the child support obligation because the parties' combined income exceeds \$20,000 per month. The court must establish a presumptive minimum amount of child support using the guidelines to arrive at that amount. The formula for calculating the presumptive minimum amount provides that the parties' percentage shares should be calculated using their actual combined income rather than the theoretical combined income of only \$20,000. In considering whether to award an additional amount of child support, the court must apply the factors set forth in *Melzer* to all of the parties' combined income, not just the amount over \$20,000 per month. It would be improper to apply the formula in Rule 1910.16-4 to the amount of the parties' combined income which exceeds \$20,000 per month and award the obligor's percentage share as additional support. Additional support, if any, may be more or less than the percentage share and must be determined, therefore, in accordance with the factors set forth in *Melzer*. The presumptive minimum shall apply even if the *Melzer* analysis results in a lower amount.

Rule 1910.16-3. Support Guidelines. Basic Child Support Schedule.

The following schedule sets forth the amounts spent on children in intact families by combined income and number of children. Combined income is on the vertical axis of the schedule and number of children is on the horizontal axis of the schedule. This schedule is used to find the basic child support obligation. Unless otherwise provided in these [R] rules, the obligor's share of the basic support obligation shall be computed using the formula set forth in Part I of Rule 1910.16-4.

[

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
0-600	50	55	60	65	70	75
650	90	91	92	93	94	95
700	135	137	138	140	141	143
750	180	182	184	186	188	190
800	196	228	230	233	235	238
850	208	255	276	279	282	285
900	220	273	304	325	329	333
950	232	291	325	348	369	380
1000	244	308	346	371	394	414
1050	256	326	367	394	419	441
1100	268	391	463	511	554	593
1150	279	407	482	532	577	617
1200	291	423	501	553	600	642
1250	302	440	520	575	623	667
1300	313	456	539	596	646	691
1350	325	472	558	617	669	716
1400	336	489	578	638	692	740
1450	347	505	597	659	715	765
1500	359	521	616	681	738	789
1550	370	538	635	702	761	814
1600	381	554	654	723	784	839
1650	393	571	674	744	807	863
1700	404	587	693	766	830	888
1750	415	603	712	787	853	913
1800	427	620	731	808	876	937
1850	438	636	751	829	899	962
1900	449	652	770	851	922	987
1950	461	668	788	871	944	1010
2000	472	684	807	891	966	1034
2050	483	700	825	911	988	1057
2100	494	716	843	932	1010	1081
2150	505	732	862	952	1032	1104

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2200	516	748	880	972	1054	1128
2250	528	763	898	993	1076	1151
2300	539	779	917	1013	1098	1175
2350	550	795	935	1033	1120	1198
2400	560	811	954	1054	1143	1223
2450	571	827	973	1075	1165	1247
2500	582	842	991	1095	1187	1271
2550	593	858	1010	1116	1210	1295
2600	603	874	1029	1137	1232	1319
2650	614	889	1048	1158	1255	1343
2700	625	905	1066	1178	1277	1367
2750	635	921	1085	1199	1300	1391
2800	641	929	1095	1209	1311	1403
2850	647	937	1104	1220	1322	1415
2900	653	945	1113	1230	1333	1427
2950	658	953	1122	1240	1345	1439
3000	664	961	1132	1251	1356	1451
3050	670	969	1141	1261	1367	1463
3100	676	977	1150	1271	1378	1474
3150	681	986	1160	1282	1389	1486
3200	686	993	1167	1289	1398	1496
3250	690	998	1172	1295	1404	1502
3300	693	1004	1177	1301	1410	1509
3350	697	1010	1182	1306	1416	1515
3400	700	1016	1187	1312	1422	1522
3450	704	1022	1192	1318	1428	1528
3500	708	1028	1197	1323	1434	1535
3550	711	1034	1203	1329	1440	1541
3600	715	1040	1208	1335	1447	1548
3650	724	1052	1223	1351	1465	1567
3700	733	1063	1238	1368	1483	1586
3750	742	1075	1252	1384	1500	1605

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
3800	750	1086	1267	1400	1518	1624
3850	759	1098	1282	1417	1536	1643
3900	768	1109	1297	1433	1553	1662
3950	777	1121	1311	1449	1571	1681
4000	786	1132	1326	1465	1588	1700
4050	794	1143	1339	1480	1604	1717
4100	801	1153	1351	1493	1619	1732
4150	808	1163	1363	1506	1633	1747
4200	815	1174	1375	1520	1647	1763
4250	822	1184	1387	1533	1662	1778
4300	829	1194	1399	1546	1676	1793
4350	836	1204	1411	1559	1690	1809
4400	843	1215	1423	1573	1705	1824
4450	850	1225	1435	1586	1719	1840
4500	857	1235	1447	1599	1734	1855
4550	864	1245	1459	1612	1748	1870
4600	872	1255	1471	1626	1762	1886
4650	879	1266	1483	1639	1777	1901
4700	886	1276	1495	1652	1790	1916
4750	892	1285	1506	1664	1804	1930
4800	899	1295	1518	1677	1818	1945
4850	906	1305	1529	1690	1832	1960
4900	913	1315	1541	1702	1845	1975
4950	920	1325	1552	1715	1859	1989
5000	927	1335	1564	1728	1873	2004
5050	934	1344	1575	1740	1887	2019
5100	941	1354	1586	1753	1900	2033
5150	948	1364	1598	1766	1914	2048
5200	954	1374	1609	1778	1928	2063
5250	961	1384	1621	1791	1941	2077
5300	968	1394	1632	1804	1955	2092
5350	975	1404	1644	1816	1969	2107

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
5400	982	1413	1655	1829	1983	2121
5450	989	1423	1667	1842	1996	2136
5500	996	1433	1678	1854	2010	2151
5550	1003	1443	1690	1867	2024	2166
5600	1010	1453	1701	1880	2038	2180
5650	1016	1463	1713	1893	2052	2195
5700	1023	1473	1724	1905	2065	2210
5750	1030	1483	1736	1918	2079	2225
5800	1037	1492	1747	1931	2093	2240
5850	1044	1502	1759	1944	2107	2254
5900	1051	1512	1771	1956	2121	2269
5950	1058	1522	1782	1969	2135	2284
6000	1065	1532	1794	1982	2148	2299
6050	1071	1542	1805	1995	2162	2314
6100	1078	1552	1817	2008	2176	2328
6150	1085	1561	1828	2020	2190	2343
6200	1092	1571	1840	2033	2204	2358
6250	1099	1581	1851	2046	2218	2373
6300	1106	1591	1863	2059	2232	2388
6350	1113	1601	1875	2071	2245	2403
6400	1120	1611	1887	2085	2260	2418
6450	1126	1621	1899	2099	2275	2434
6500	1133	1632	1912	2112	2290	2450
6550	1140	1642	1924	2126	2305	2466
6600	1147	1652	1937	2140	2320	2482
6650	1153	1662	1949	2154	2334	2498
6700	1160	1672	1961	2167	2349	2514
6750	1167	1682	1974	2181	2364	2530
6800	1174	1693	1986	2195	2379	2546
6850	1181	1703	1998	2208	2394	2561
6900	1187	1713	2011	2222	2409	2577
6950	1194	1723	2023	2236	2424	2593

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
7000	1201	1733	2036	2249	2438	2609
7050	1208	1744	2048	2263	2453	2625
7100	1215	1754	2060	2277	2468	2641
7150	1221	1764	2073	2290	2483	2657
7200	1228	1774	2085	2304	2497	2672
7250	1231	1779	2091	2311	2505	2680
7300	1235	1784	2098	2318	2513	2689
7350	1238	1790	2104	2325	2521	2697
7400	1242	1795	2111	2333	2529	2706
7450	1245	1800	2117	2340	2536	2714
7500	1249	1806	2124	2347	2544	2722
7550	1252	1811	2131	2354	2552	2731
7600	1256	1816	2137	2362	2560	2739
7650	1260	1822	2144	2369	2568	2748
7700	1263	1827	2150	2376	2576	2756
7750	1267	1832	2157	2383	2584	2764
7800	1270	1838	2163	2391	2591	2773
7850	1274	1843	2170	2398	2599	2781
7900	1277	1848	2177	2405	2607	2790
7950	1281	1854	2183	2412	2615	2798
8000	1284	1859	2190	2420	2623	2806
8050	1288	1865	2197	2428	2632	2816
8100	1296	1877	2211	2443	2648	2834
8150	1304	1888	2224	2458	2664	2851
8200	1312	1900	2238	2473	2680	2868
8250	1320	1911	2251	2487	2696	2885
8300	1328	1923	2265	2502	2712	2902
8350	1336	1934	2278	2517	2729	2920
8400	1344	1945	2291	2532	2745	2937
8450	1352	1957	2305	2547	2761	2954
8500	1360	1968	2318	2562	2777	2971
8550	1368	1980	2332	2576	2793	2988

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
8600	1376	1991	2345	2591	2809	3006
8650	1384	2003	2358	2606	2825	3023
8700	1392	2014	2372	2621	2841	3040
8750	1400	2026	2385	2636	2857	3057
8800	1408	2037	2399	2651	2873	3074
8850	1416	2049	2412	2665	2889	3092
8900	1424	2060	2426	2680	2905	3109
8950	1432	2072	2439	2695	2921	3126
9000	1440	2083	2452	2710	2937	3143
9050	1448	2095	2466	2725	2954	3160
9100	1456	2106	2479	2739	2970	3177
9150	1464	2117	2493	2754	2986	3195
9200	1472	2129	2506	2769	3002	3212
9250	1480	2140	2519	2784	3018	3229
9300	1488	2152	2533	2799	3034	3246
9350	1496	2163	2546	2814	3050	3263
9400	1504	2175	2560	2828	3066	3281
9450	1512	2186	2573	2843	3082	3298
9500	1520	2198	2586	2858	3098	3315
9550	1528	2209	2600	2873	3114	3332
9600	1536	2221	2613	2888	3130	3349
9650	1544	2232	2627	2903	3146	3367
9700	1552	2244	2640	2917	3162	3384
9750	1560	2255	2654	2932	3179	3401
9800	1568	2267	2667	2947	3195	3418
9850	1576	2278	2680	2962	3211	3435
9900	1584	2289	2694	2977	3227	3453
9950	1592	2301	2707	2991	3243	3470
10000	1600	2312	2721	3006	3259	3487
10050	1608	2324	2734	3021	3275	3504
10100	1616	2335	2747	3036	3291	3521
10150	1624	2347	2761	3051	3307	3539

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
10200	1632	2358	2774	3066	3323	3556
10250	1640	2370	2788	3080	3339	3573
10300	1648	2381	2801	3095	3355	3590
10350	1656	2393	2815	3110	3371	3607
10400	1664	2404	2828	3125	3387	3625
10450	1672	2416	2841	3140	3403	3642
10500	1680	2427	2855	3155	3420	3659
10550	1688	2439	2868	3169	3436	3676
10600	1695	2448	2879	3181	3449	3690
10650	1698	2453	2886	3188	3456	3698
10700	1702	2459	2892	3196	3464	3707
10750	1706	2464	2899	3203	3472	3715
10800	1710	2470	2905	3210	3480	3723
10850	1713	2475	2912	3217	3487	3732
10900	1717	2481	2918	3224	3495	3740
10950	1721	2486	2925	3232	3503	3748
11000	1725	2492	2931	3239	3511	3757
11050	1728	2497	2938	3246	3519	3765
11100	1732	2503	2944	3253	3526	3773
11150	1736	2508	2951	3260	3534	3782
11200	1740	2513	2957	3268	3542	3790
11250	1743	2519	2964	3275	3550	3798
11300	1747	2524	2970	3282	3558	3807
11350	1751	2530	2977	3289	3565	3815
11400	1755	2535	2983	3296	3573	3823
11450	1758	2541	2990	3303	3581	3832
11500	1762	2546	2996	3311	3589	3840
11550	1766	2552	3003	3318	3597	3848
11600	1770	2557	3009	3325	3604	3857
11650	1773	2563	3016	3332	3612	3865
11700	1777	2568	3022	3339	3620	3873
11750	1781	2574	3029	3347	3628	3882

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
11800	1785	2579	3035	3354	3635	3890
11850	1788	2585	3042	3361	3643	3898
11900	1792	2590	3048	3368	3651	3907
11950	1796	2596	3055	3375	3659	3915
12000	1800	2601	3061	3382	3667	3923
12050	1803	2607	3068	3390	3674	3932
12100	1807	2612	3074	3397	3682	3940
12150	1811	2618	3081	3404	3690	3948
12200	1815	2623	3087	3411	3698	3957
12250	1818	2628	3094	3418	3706	3965
12300	1822	2634	3100	3426	3713	3973
12350	1826	2639	3107	3433	3721	3982
12400	1830	2645	3113	3440	3729	3990
12450	1833	2650	3120	3447	3737	3998
12500	1837	2656	3126	3454	3745	4007
12550	1841	2661	3133	3462	3752	4015
12600	1845	2667	3139	3469	3760	4023
12650	1848	2672	3145	3475	3767	4031
12700	1852	2678	3152	3483	3776	4040
12750	1856	2684	3159	3491	3784	4049
12800	1860	2689	3166	3499	3793	4058
12850	1864	2695	3174	3507	3801	4067
12900	1868	2701	3181	3515	3810	4077
12950	1872	2707	3188	3523	3818	4086
13000	1876	2713	3195	3530	3827	4095
13050	1880	2718	3202	3538	3835	4104
13100	1884	2724	3209	3546	3844	4113
13150	1888	2730	3216	3554	3853	4122
13200	1892	2736	3223	3562	3861	4131
13250	1896	2742	3231	3570	3870	4141
13300	1900	2747	3238	3578	3878	4150
13350	1904	2753	3245	3586	3887	4159

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
13400	1908	2759	3252	3593	3895	4168
13450	1912	2765	3259	3601	3904	4177
13500	1916	2771	3266	3609	3912	4186
13550	1920	2776	3273	3617	3921	4195
13600	1924	2782	3280	3625	3929	4205
13650	1928	2788	3288	3633	3938	4214
13700	1932	2794	3295	3641	3947	4223
13750	1936	2800	3302	3649	3955	4232
13800	1940	2805	3309	3656	3964	4241
13850	1944	2811	3316	3664	3972	4250
13900	1948	2817	3323	3672	3981	4259
13950	1952	2823	3330	3680	3989	4268
14000	1956	2829	3338	3688	3998	4278
14050	1960	2834	3345	3696	4006	4287
14100	1964	2840	3352	3704	4015	4296
14150	1968	2846	3359	3712	4023	4305
14200	1972	2852	3366	3719	4032	4314
14250	1976	2858	3373	3727	4040	4323
14300	1980	2863	3380	3735	4049	4332
14350	1984	2869	3387	3743	4058	4342
14400	1988	2875	3395	3751	4066	4351
14450	1992	2881	3402	3759	4075	4360
14500	1996	2887	3409	3767	4083	4369
14550	2000	2892	3416	3775	4092	4378
14600	2004	2898	3423	3783	4100	4387
14650	2008	2904	3430	3790	4109	4396
14700	2012	2910	3437	3798	4117	4406
14750	2016	2916	3444	3806	4126	4415
14800	2020	2921	3452	3814	4134	4424
14850	2024	2927	3459	3822	4143	4433
14900	2028	2933	3466	3830	4152	4442
14950	2032	2939	3473	3838	4160	4451

COMBINED NET MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
15000	2036	2945	3480	3846	4169	4460

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<u>Monthly Basic Child Support Schedule</u>						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
<u>0-800</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
<u>850</u>	<u>92</u>	<u>93</u>	<u>94</u>	<u>95</u>	<u>96</u>	<u>97</u>
<u>900</u>	<u>137</u>	<u>138</u>	<u>140</u>	<u>141</u>	<u>143</u>	<u>144</u>
<u>950</u>	<u>182</u>	<u>184</u>	<u>186</u>	<u>188</u>	<u>190</u>	<u>192</u>
<u>1000</u>	<u>227</u>	<u>229</u>	<u>232</u>	<u>234</u>	<u>237</u>	<u>239</u>
<u>1050</u>	<u>271</u>	<u>275</u>	<u>278</u>	<u>281</u>	<u>284</u>	<u>287</u>
<u>1100</u>	<u>284</u>	<u>320</u>	<u>324</u>	<u>327</u>	<u>331</u>	<u>334</u>
<u>1150</u>	<u>296</u>	<u>366</u>	<u>370</u>	<u>374</u>	<u>378</u>	<u>382</u>
<u>1200</u>	<u>309</u>	<u>411</u>	<u>416</u>	<u>420</u>	<u>425</u>	<u>429</u>
<u>1250</u>	<u>322</u>	<u>455</u>	<u>462</u>	<u>467</u>	<u>472</u>	<u>477</u>
<u>1300</u>	<u>335</u>	<u>472</u>	<u>508</u>	<u>513</u>	<u>519</u>	<u>524</u>
<u>1350</u>	<u>348</u>	<u>490</u>	<u>554</u>	<u>560</u>	<u>566</u>	<u>572</u>
<u>1400</u>	<u>360</u>	<u>508</u>	<u>589</u>	<u>606</u>	<u>613</u>	<u>619</u>
<u>1450</u>	<u>373</u>	<u>526</u>	<u>610</u>	<u>653</u>	<u>660</u>	<u>667</u>
<u>1500</u>	<u>386</u>	<u>544</u>	<u>630</u>	<u>699</u>	<u>707</u>	<u>714</u>
<u>1550</u>	<u>397</u>	<u>560</u>	<u>648</u>	<u>723</u>	<u>754</u>	<u>762</u>
<u>1600</u>	<u>409</u>	<u>575</u>	<u>666</u>	<u>743</u>	<u>801</u>	<u>809</u>
<u>1650</u>	<u>421</u>	<u>591</u>	<u>684</u>	<u>763</u>	<u>839</u>	<u>857</u>
<u>1700</u>	<u>432</u>	<u>607</u>	<u>702</u>	<u>783</u>	<u>861</u>	<u>904</u>
<u>1750</u>	<u>444</u>	<u>623</u>	<u>720</u>	<u>803</u>	<u>883</u>	<u>952</u>
<u>1800</u>	<u>455</u>	<u>638</u>	<u>738</u>	<u>822</u>	<u>905</u>	<u>984</u>
<u>1850</u>	<u>467</u>	<u>654</u>	<u>756</u>	<u>842</u>	<u>927</u>	<u>1008</u>
<u>1900</u>	<u>479</u>	<u>670</u>	<u>773</u>	<u>862</u>	<u>949</u>	<u>1032</u>
<u>1950</u>	<u>490</u>	<u>685</u>	<u>790</u>	<u>881</u>	<u>969</u>	<u>1055</u>
<u>2000</u>	<u>501</u>	<u>700</u>	<u>807</u>	<u>900</u>	<u>990</u>	<u>1077</u>
<u>2050</u>	<u>512</u>	<u>715</u>	<u>824</u>	<u>918</u>	<u>1010</u>	<u>1099</u>
<u>2100</u>	<u>523</u>	<u>729</u>	<u>840</u>	<u>937</u>	<u>1031</u>	<u>1121</u>
<u>2150</u>	<u>534</u>	<u>744</u>	<u>857</u>	<u>955</u>	<u>1051</u>	<u>1143</u>
<u>2200</u>	<u>545</u>	<u>759</u>	<u>873</u>	<u>974</u>	<u>1071</u>	<u>1166</u>
<u>2250</u>	<u>557</u>	<u>774</u>	<u>890</u>	<u>992</u>	<u>1092</u>	<u>1188</u>
<u>2300</u>	<u>568</u>	<u>789</u>	<u>907</u>	<u>1011</u>	<u>1112</u>	<u>1210</u>
<u>2350</u>	<u>579</u>	<u>804</u>	<u>924</u>	<u>1030</u>	<u>1133</u>	<u>1233</u>
<u>2400</u>	<u>591</u>	<u>820</u>	<u>942</u>	<u>1051</u>	<u>1156</u>	<u>1257</u>

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
2450	603	837	961	1071	1179	1282
2500	615	853	979	1092	1201	1307
2550	626	869	998	1113	1224	1332
2600	638	886	1017	1134	1247	1357
2650	650	902	1035	1154	1270	1381
2700	662	918	1054	1175	1292	1406
2750	674	935	1072	1196	1315	1431
2800	684	949	1088	1213	1335	1452
2850	694	962	1103	1230	1353	1472
2900	704	976	1118	1246	1371	1492
2950	714	989	1133	1263	1389	1511
3000	724	1003	1147	1279	1407	1531
3050	734	1016	1162	1296	1425	1551
3100	744	1029	1177	1312	1443	1570
3150	754	1043	1192	1329	1461	1590
3200	763	1054	1204	1342	1477	1607
3250	767	1059	1207	1346	1481	1611
3300	772	1063	1211	1350	1485	1616
3350	776	1068	1214	1354	1489	1620
3400	781	1072	1218	1358	1494	1625
3450	785	1077	1221	1362	1498	1630
3500	790	1081	1225	1365	1502	1634
3550	794	1086	1228	1369	1506	1639
3600	798	1090	1231	1373	1510	1643
3650	804	1096	1237	1380	1518	1651
3700	809	1103	1245	1388	1526	1661
3750	815	1110	1252	1396	1535	1670
3800	820	1117	1259	1403	1544	1680
3850	826	1123	1266	1411	1552	1689
3900	831	1130	1273	1419	1561	1699
3950	837	1137	1280	1427	1570	1708
4000	843	1144	1287	1435	1579	1717
4050	848	1151	1294	1443	1587	1727
4100	854	1158	1302	1452	1597	1738
4150	860	1165	1310	1461	1607	1748
4200	866	1173	1318	1469	1616	1759
4250	872	1180	1326	1478	1626	1769
4300	878	1187	1334	1487	1636	1780
4350	884	1194	1341	1496	1645	1790
4400	890	1202	1349	1504	1655	1800
4450	896	1209	1357	1513	1665	1811
4500	902	1216	1365	1522	1674	1821
4550	908	1224	1373	1531	1684	1832

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
4600	914	1231	1381	1539	1693	1842
4650	920	1238	1389	1548	1703	1853
4700	924	1243	1394	1554	1709	1860
4750	925	1245	1395	1555	1711	1861
4800	927	1246	1396	1557	1713	1863
4850	928	1248	1398	1558	1714	1865
4900	930	1249	1399	1560	1716	1867
4950	931	1251	1400	1561	1717	1869
5000	933	1253	1402	1563	1719	1870
5050	934	1254	1403	1564	1721	1872
5100	936	1256	1404	1566	1722	1874
5150	937	1257	1406	1567	1724	1876
5200	939	1259	1407	1569	1726	1877
5250	940	1261	1408	1570	1727	1879
5300	942	1262	1410	1572	1729	1881
5350	943	1264	1411	1573	1731	1883
5400	945	1265	1412	1575	1732	1885
5450	946	1267	1414	1576	1734	1886
5500	948	1268	1415	1578	1735	1888
5550	952	1273	1420	1583	1742	1895
5600	959	1283	1431	1595	1755	1909
5650	966	1292	1441	1607	1768	1923
5700	973	1302	1452	1619	1780	1937
5750	980	1312	1462	1630	1793	1951
5800	988	1321	1473	1642	1806	1965
5850	995	1331	1483	1654	1819	1979
5900	1002	1340	1494	1666	1832	1993
5950	1009	1350	1504	1677	1845	2007
6000	1016	1359	1515	1689	1858	2021
6050	1023	1369	1525	1701	1871	2035
6100	1030	1379	1536	1712	1884	2049
6150	1038	1388	1546	1724	1897	2063
6200	1045	1398	1557	1736	1909	2077
6250	1052	1407	1567	1748	1922	2092
6300	1059	1417	1578	1759	1935	2106
6350	1066	1426	1588	1771	1948	2120
6400	1072	1435	1597	1781	1959	2132
6450	1077	1441	1604	1788	1967	2140
6500	1082	1447	1610	1796	1975	2149
6550	1087	1454	1617	1803	1983	2158
6600	1092	1460	1624	1810	1991	2167
6650	1097	1466	1630	1818	1999	2175
6700	1102	1473	1637	1825	2008	2184

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
6750	1107	1479	1643	1832	2016	2193
6800	1112	1485	1650	1840	2024	2202
6850	1117	1491	1657	1847	2032	2211
6900	1122	1498	1663	1854	2040	2219
6950	1127	1504	1670	1862	2048	2228
7000	1132	1510	1676	1869	2056	2237
7050	1137	1517	1683	1876	2064	2246
7100	1142	1523	1690	1884	2072	2255
7150	1147	1529	1696	1891	2080	2263
7200	1152	1536	1703	1898	2088	2272
7250	1157	1542	1709	1906	2096	2281
7300	1162	1548	1716	1913	2104	2290
7350	1167	1555	1722	1921	2113	2298
7400	1172	1561	1729	1928	2121	2307
7450	1177	1567	1736	1935	2129	2316
7500	1182	1573	1742	1943	2137	2325
7550	1187	1580	1749	1950	2145	2334
7600	1192	1586	1755	1957	2153	2342
7650	1197	1592	1762	1965	2161	2351
7700	1202	1598	1768	1971	2169	2359
7750	1206	1604	1774	1978	2176	2367
7800	1210	1609	1780	1985	2183	2375
7850	1214	1615	1786	1992	2191	2384
7900	1219	1620	1792	1998	2198	2392
7950	1223	1626	1798	2005	2206	2400
8000	1227	1631	1804	2012	2213	2408
8050	1231	1637	1810	2019	2220	2416
8100	1235	1642	1816	2025	2228	2424
8150	1240	1648	1822	2032	2235	2432
8200	1244	1653	1828	2039	2243	2440
8250	1248	1659	1835	2045	2250	2448
8300	1252	1664	1841	2052	2257	2456
8350	1257	1670	1847	2059	2265	2464
8400	1261	1675	1853	2066	2272	2472
8450	1265	1681	1859	2072	2280	2480
8500	1269	1686	1865	2079	2287	2488
8550	1273	1692	1871	2086	2295	2496
8600	1278	1697	1877	2093	2302	2504
8650	1282	1703	1883	2099	2309	2513
8700	1286	1708	1889	2106	2317	2521
8750	1290	1714	1895	2113	2324	2529
8800	1295	1719	1901	2120	2332	2537
8850	1299	1725	1907	2126	2339	2545

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
8900	1303	1730	1913	2133	2346	2553
8950	1307	1736	1919	2140	2354	2561
9000	1311	1741	1925	2147	2361	2569
9050	1316	1747	1931	2153	2369	2577
9100	1320	1752	1937	2160	2376	2585
9150	1324	1758	1943	2167	2383	2593
9200	1328	1763	1949	2173	2391	2601
9250	1333	1769	1955	2180	2398	2609
9300	1337	1775	1961	2187	2406	2617
9350	1341	1780	1967	2194	2413	2625
9400	1345	1786	1973	2200	2420	2633
9450	1349	1791	1980	2207	2428	2642
9500	1354	1797	1986	2214	2435	2650
9550	1358	1802	1992	2221	2443	2658
9600	1362	1807	1996	2226	2449	2664
9650	1365	1811	2001	2231	2454	2670
9700	1369	1815	2005	2235	2459	2675
9750	1372	1819	2009	2240	2464	2681
9800	1376	1823	2013	2244	2469	2686
9850	1379	1827	2017	2249	2474	2692
9900	1383	1832	2021	2253	2479	2697
9950	1386	1836	2025	2258	2484	2702
10000	1390	1840	2029	2263	2489	2708
10050	1393	1844	2033	2267	2494	2713
10100	1397	1848	2037	2272	2499	2719
10150	1400	1852	2042	2276	2504	2724
10200	1404	1856	2046	2281	2509	2730
10250	1407	1860	2050	2285	2514	2735
10300	1411	1865	2054	2290	2519	2741
10350	1414	1869	2058	2295	2524	2746
10400	1418	1873	2062	2299	2529	2752
10450	1421	1877	2066	2304	2534	2757
10500	1425	1881	2070	2308	2539	2763
10550	1428	1885	2074	2313	2544	2768
10600	1432	1889	2078	2317	2549	2774
10650	1435	1894	2083	2322	2554	2779
10700	1439	1898	2087	2327	2559	2784
10750	1442	1902	2091	2331	2564	2790
10800	1446	1906	2095	2336	2569	2795
10850	1449	1910	2099	2340	2574	2801
10900	1453	1914	2103	2345	2579	2806
10950	1456	1918	2107	2349	2584	2812
11000	1460	1922	2111	2354	2589	2817

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
<u>11050</u>	<u>1464</u>	<u>1927</u>	<u>2115</u>	<u>2359</u>	<u>2594</u>	<u>2823</u>
<u>11100</u>	<u>1467</u>	<u>1931</u>	<u>2119</u>	<u>2363</u>	<u>2599</u>	<u>2828</u>
<u>11150</u>	<u>1471</u>	<u>1935</u>	<u>2124</u>	<u>2368</u>	<u>2604</u>	<u>2834</u>
<u>11200</u>	<u>1474</u>	<u>1939</u>	<u>2128</u>	<u>2372</u>	<u>2610</u>	<u>2839</u>
<u>11250</u>	<u>1478</u>	<u>1943</u>	<u>2132</u>	<u>2377</u>	<u>2615</u>	<u>2845</u>
<u>11300</u>	<u>1481</u>	<u>1947</u>	<u>2136</u>	<u>2381</u>	<u>2620</u>	<u>2850</u>
<u>11350</u>	<u>1485</u>	<u>1951</u>	<u>2140</u>	<u>2386</u>	<u>2625</u>	<u>2856</u>
<u>11400</u>	<u>1488</u>	<u>1956</u>	<u>2144</u>	<u>2391</u>	<u>2630</u>	<u>2861</u>
<u>11450</u>	<u>1492</u>	<u>1960</u>	<u>2148</u>	<u>2395</u>	<u>2635</u>	<u>2866</u>
<u>11500</u>	<u>1495</u>	<u>1964</u>	<u>2152</u>	<u>2400</u>	<u>2640</u>	<u>2872</u>
<u>11550</u>	<u>1499</u>	<u>1968</u>	<u>2156</u>	<u>2404</u>	<u>2645</u>	<u>2877</u>
<u>11600</u>	<u>1502</u>	<u>1972</u>	<u>2160</u>	<u>2409</u>	<u>2650</u>	<u>2883</u>
<u>11650</u>	<u>1506</u>	<u>1976</u>	<u>2164</u>	<u>2413</u>	<u>2655</u>	<u>2888</u>
<u>11700</u>	<u>1509</u>	<u>1980</u>	<u>2169</u>	<u>2418</u>	<u>2660</u>	<u>2894</u>
<u>11750</u>	<u>1513</u>	<u>1984</u>	<u>2173</u>	<u>2423</u>	<u>2665</u>	<u>2899</u>
<u>11800</u>	<u>1516</u>	<u>1989</u>	<u>2177</u>	<u>2427</u>	<u>2670</u>	<u>2905</u>
<u>11850</u>	<u>1520</u>	<u>1993</u>	<u>2181</u>	<u>2432</u>	<u>2675</u>	<u>2910</u>
<u>11900</u>	<u>1523</u>	<u>1997</u>	<u>2185</u>	<u>2436</u>	<u>2680</u>	<u>2916</u>
<u>11950</u>	<u>1527</u>	<u>2001</u>	<u>2189</u>	<u>2441</u>	<u>2685</u>	<u>2921</u>
<u>12000</u>	<u>1530</u>	<u>2005</u>	<u>2193</u>	<u>2445</u>	<u>2690</u>	<u>2927</u>
<u>12050</u>	<u>1534</u>	<u>2009</u>	<u>2197</u>	<u>2450</u>	<u>2695</u>	<u>2932</u>
<u>12100</u>	<u>1537</u>	<u>2013</u>	<u>2201</u>	<u>2455</u>	<u>2700</u>	<u>2938</u>
<u>12150</u>	<u>1541</u>	<u>2018</u>	<u>2205</u>	<u>2459</u>	<u>2705</u>	<u>2943</u>
<u>12200</u>	<u>1544</u>	<u>2022</u>	<u>2210</u>	<u>2464</u>	<u>2710</u>	<u>2948</u>
<u>12250</u>	<u>1548</u>	<u>2026</u>	<u>2214</u>	<u>2468</u>	<u>2715</u>	<u>2954</u>
<u>12300</u>	<u>1551</u>	<u>2030</u>	<u>2218</u>	<u>2473</u>	<u>2720</u>	<u>2959</u>
<u>12350</u>	<u>1555</u>	<u>2034</u>	<u>2222</u>	<u>2477</u>	<u>2725</u>	<u>2965</u>
<u>12400</u>	<u>1558</u>	<u>2038</u>	<u>2226</u>	<u>2482</u>	<u>2730</u>	<u>2970</u>
<u>12450</u>	<u>1562</u>	<u>2042</u>	<u>2230</u>	<u>2486</u>	<u>2735</u>	<u>2976</u>
<u>12500</u>	<u>1565</u>	<u>2046</u>	<u>2234</u>	<u>2491</u>	<u>2740</u>	<u>2981</u>
<u>12550</u>	<u>1569</u>	<u>2051</u>	<u>2238</u>	<u>2496</u>	<u>2745</u>	<u>2987</u>
<u>12600</u>	<u>1572</u>	<u>2055</u>	<u>2242</u>	<u>2500</u>	<u>2750</u>	<u>2992</u>
<u>12650</u>	<u>1576</u>	<u>2059</u>	<u>2246</u>	<u>2505</u>	<u>2755</u>	<u>2998</u>
<u>12700</u>	<u>1579</u>	<u>2063</u>	<u>2251</u>	<u>2509</u>	<u>2760</u>	<u>3003</u>
<u>12750</u>	<u>1583</u>	<u>2067</u>	<u>2255</u>	<u>2514</u>	<u>2765</u>	<u>3009</u>
<u>12800</u>	<u>1586</u>	<u>2071</u>	<u>2259</u>	<u>2518</u>	<u>2770</u>	<u>3014</u>
<u>12850</u>	<u>1590</u>	<u>2075</u>	<u>2263</u>	<u>2523</u>	<u>2775</u>	<u>3020</u>
<u>12900</u>	<u>1593</u>	<u>2080</u>	<u>2267</u>	<u>2528</u>	<u>2780</u>	<u>3025</u>
<u>12950</u>	<u>1597</u>	<u>2084</u>	<u>2271</u>	<u>2532</u>	<u>2785</u>	<u>3030</u>
<u>13000</u>	<u>1600</u>	<u>2088</u>	<u>2275</u>	<u>2537</u>	<u>2790</u>	<u>3036</u>
<u>13050</u>	<u>1604</u>	<u>2092</u>	<u>2279</u>	<u>2541</u>	<u>2795</u>	<u>3041</u>
<u>13100</u>	<u>1607</u>	<u>2096</u>	<u>2283</u>	<u>2546</u>	<u>2800</u>	<u>3047</u>
<u>13150</u>	<u>1611</u>	<u>2100</u>	<u>2287</u>	<u>2550</u>	<u>2805</u>	<u>3052</u>

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
<u>13200</u>	<u>1614</u>	<u>2104</u>	<u>2291</u>	<u>2555</u>	<u>2811</u>	<u>3058</u>
<u>13250</u>	<u>1618</u>	<u>2108</u>	<u>2296</u>	<u>2560</u>	<u>2816</u>	<u>3063</u>
<u>13300</u>	<u>1622</u>	<u>2113</u>	<u>2300</u>	<u>2564</u>	<u>2821</u>	<u>3069</u>
<u>13350</u>	<u>1625</u>	<u>2117</u>	<u>2304</u>	<u>2569</u>	<u>2826</u>	<u>3074</u>
<u>13400</u>	<u>1629</u>	<u>2121</u>	<u>2308</u>	<u>2573</u>	<u>2831</u>	<u>3080</u>
<u>13450</u>	<u>1632</u>	<u>2125</u>	<u>2312</u>	<u>2578</u>	<u>2836</u>	<u>3085</u>
<u>13500</u>	<u>1636</u>	<u>2129</u>	<u>2316</u>	<u>2582</u>	<u>2841</u>	<u>3091</u>
<u>13550</u>	<u>1639</u>	<u>2133</u>	<u>2320</u>	<u>2587</u>	<u>2846</u>	<u>3096</u>
<u>13600</u>	<u>1643</u>	<u>2137</u>	<u>2324</u>	<u>2592</u>	<u>2851</u>	<u>3102</u>
<u>13650</u>	<u>1646</u>	<u>2142</u>	<u>2328</u>	<u>2596</u>	<u>2856</u>	<u>3107</u>
<u>13700</u>	<u>1650</u>	<u>2146</u>	<u>2332</u>	<u>2601</u>	<u>2861</u>	<u>3113</u>
<u>13750</u>	<u>1653</u>	<u>2150</u>	<u>2337</u>	<u>2605</u>	<u>2866</u>	<u>3118</u>
<u>13800</u>	<u>1657</u>	<u>2154</u>	<u>2341</u>	<u>2610</u>	<u>2871</u>	<u>3123</u>
<u>13850</u>	<u>1660</u>	<u>2158</u>	<u>2345</u>	<u>2614</u>	<u>2876</u>	<u>3129</u>
<u>13900</u>	<u>1664</u>	<u>2162</u>	<u>2349</u>	<u>2619</u>	<u>2881</u>	<u>3134</u>
<u>13950</u>	<u>1667</u>	<u>2166</u>	<u>2353</u>	<u>2624</u>	<u>2886</u>	<u>3140</u>
<u>14000</u>	<u>1671</u>	<u>2170</u>	<u>2357</u>	<u>2628</u>	<u>2891</u>	<u>3145</u>
<u>14050</u>	<u>1674</u>	<u>2175</u>	<u>2361</u>	<u>2633</u>	<u>2896</u>	<u>3151</u>
<u>14100</u>	<u>1678</u>	<u>2179</u>	<u>2365</u>	<u>2637</u>	<u>2901</u>	<u>3156</u>
<u>14150</u>	<u>1681</u>	<u>2183</u>	<u>2369</u>	<u>2642</u>	<u>2906</u>	<u>3162</u>
<u>14200</u>	<u>1685</u>	<u>2187</u>	<u>2373</u>	<u>2646</u>	<u>2911</u>	<u>3167</u>
<u>14250</u>	<u>1688</u>	<u>2191</u>	<u>2378</u>	<u>2651</u>	<u>2916</u>	<u>3173</u>
<u>14300</u>	<u>1692</u>	<u>2195</u>	<u>2382</u>	<u>2656</u>	<u>2921</u>	<u>3178</u>
<u>14350</u>	<u>1695</u>	<u>2199</u>	<u>2386</u>	<u>2660</u>	<u>2926</u>	<u>3184</u>
<u>14400</u>	<u>1699</u>	<u>2203</u>	<u>2390</u>	<u>2665</u>	<u>2931</u>	<u>3189</u>
<u>14450</u>	<u>1702</u>	<u>2208</u>	<u>2394</u>	<u>2669</u>	<u>2936</u>	<u>3195</u>
<u>14500</u>	<u>1706</u>	<u>2212</u>	<u>2398</u>	<u>2674</u>	<u>2941</u>	<u>3200</u>
<u>14550</u>	<u>1709</u>	<u>2216</u>	<u>2402</u>	<u>2678</u>	<u>2946</u>	<u>3205</u>
<u>14600</u>	<u>1713</u>	<u>2220</u>	<u>2406</u>	<u>2683</u>	<u>2951</u>	<u>3211</u>
<u>14650</u>	<u>1716</u>	<u>2224</u>	<u>2410</u>	<u>2687</u>	<u>2956</u>	<u>3216</u>
<u>14700</u>	<u>1720</u>	<u>2228</u>	<u>2414</u>	<u>2692</u>	<u>2961</u>	<u>3222</u>
<u>14750</u>	<u>1723</u>	<u>2232</u>	<u>2418</u>	<u>2697</u>	<u>2966</u>	<u>3227</u>
<u>14800</u>	<u>1727</u>	<u>2237</u>	<u>2423</u>	<u>2701</u>	<u>2971</u>	<u>3233</u>
<u>14850</u>	<u>1730</u>	<u>2241</u>	<u>2427</u>	<u>2706</u>	<u>2976</u>	<u>3238</u>
<u>14900</u>	<u>1734</u>	<u>2245</u>	<u>2431</u>	<u>2710</u>	<u>2981</u>	<u>3244</u>
<u>14950</u>	<u>1737</u>	<u>2249</u>	<u>2435</u>	<u>2715</u>	<u>2986</u>	<u>3249</u>
<u>15000</u>	<u>1741</u>	<u>2253</u>	<u>2439</u>	<u>2719</u>	<u>2991</u>	<u>3255</u>
<u>15050</u>	<u>1806</u>	<u>2319</u>	<u>2493</u>	<u>2780</u>	<u>3058</u>	<u>3327</u>
<u>15100</u>	<u>1811</u>	<u>2325</u>	<u>2498</u>	<u>2785</u>	<u>3064</u>	<u>3334</u>
<u>15150</u>	<u>1816</u>	<u>2330</u>	<u>2503</u>	<u>2791</u>	<u>3071</u>	<u>3341</u>
<u>15200</u>	<u>1821</u>	<u>2336</u>	<u>2509</u>	<u>2797</u>	<u>3077</u>	<u>3348</u>
<u>15250</u>	<u>1826</u>	<u>2342</u>	<u>2514</u>	<u>2803</u>	<u>3084</u>	<u>3355</u>
<u>15300</u>	<u>1831</u>	<u>2347</u>	<u>2519</u>	<u>2809</u>	<u>3090</u>	<u>3362</u>

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
15350	1836	2353	2525	2815	3097	3369
15400	1841	2359	2530	2821	3103	3376
15450	1846	2364	2535	2827	3110	3383
15500	1851	2370	2541	2833	3116	3390
15550	1856	2375	2546	2839	3123	3397
15600	1861	2381	2551	2845	3129	3404
15650	1866	2387	2557	2851	3136	3411
15700	1871	2392	2562	2856	3142	3419
15750	1876	2398	2567	2862	3149	3426
15800	1881	2404	2572	2868	3155	3433
15850	1886	2409	2578	2874	3162	3440
15900	1891	2415	2583	2880	3168	3447
15950	1896	2420	2588	2886	3175	3454
16000	1901	2426	2594	2892	3181	3461
16050	1906	2432	2599	2898	3188	3468
16100	1911	2437	2604	2904	3194	3475
16150	1916	2443	2610	2910	3201	3482
16200	1921	2449	2615	2916	3207	3489
16250	1926	2454	2620	2921	3214	3496
16300	1931	2460	2625	2927	3220	3503
16350	1936	2466	2631	2933	3227	3511
16400	1941	2471	2636	2939	3233	3518
16450	1946	2477	2641	2945	3240	3525
16500	1951	2482	2647	2951	3246	3532
16550	1956	2488	2652	2957	3253	3539
16600	1961	2494	2657	2963	3259	3546
16650	1966	2499	2663	2969	3266	3553
16700	1971	2505	2668	2975	3272	3560
16750	1976	2511	2673	2981	3279	3567
16800	1981	2516	2678	2986	3285	3574
16850	1986	2522	2684	2992	3292	3581
16900	1991	2527	2689	2998	3298	3588
16950	1996	2533	2694	3004	3305	3595
17000	2001	2539	2700	3010	3311	3603
17050	2006	2544	2705	3016	3318	3610
17100	2011	2550	2710	3022	3324	3617
17150	2016	2556	2716	3028	3331	3624
17200	2021	2561	2721	3034	3337	3631
17250	2026	2567	2726	3040	3344	3638
17300	2031	2572	2731	3046	3350	3645
17350	2036	2578	2737	3052	3357	3652
17400	2041	2584	2742	3057	3363	3659
17450	2046	2589	2747	3063	3370	3666

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
17500	2051	2595	2753	3069	3376	3673
17550	2056	2601	2758	3075	3383	3680
17600	2061	2606	2763	3081	3389	3687
17650	2066	2612	2769	3087	3396	3694
17700	2071	2618	2774	3093	3402	3702
17750	2076	2623	2779	3099	3409	3709
17800	2081	2629	2784	3105	3415	3716
17850	2086	2634	2790	3111	3422	3723
17900	2091	2640	2795	3117	3428	3730
17950	2096	2646	2800	3122	3435	3737
18000	2101	2651	2806	3128	3441	3744
18050	2106	2657	2811	3134	3448	3751
18100	2111	2663	2816	3140	3454	3758
18150	2116	2668	2822	3146	3461	3765
18200	2121	2674	2827	3152	3467	3772
18250	2126	2679	2832	3158	3474	3779
18300	2131	2685	2838	3164	3480	3786
18350	2136	2691	2843	3170	3487	3794
18400	2141	2696	2848	3176	3493	3801
18450	2146	2702	2853	3182	3500	3808
18500	2151	2708	2859	3187	3506	3815
18550	2156	2713	2864	3193	3513	3822
18600	2161	2719	2869	3199	3519	3829
18650	2166	2725	2875	3205	3526	3836
18700	2171	2730	2880	3211	3532	3843
18750	2176	2736	2885	3217	3539	3850
18800	2181	2741	2891	3223	3545	3857
18850	2186	2747	2896	3229	3552	3864
18900	2191	2753	2901	3235	3558	3871
18950	2196	2758	2906	3241	3565	3878
19000	2201	2764	2912	3247	3571	3886
19050	2206	2770	2917	3253	3578	3893
19100	2211	2775	2922	3258	3584	3900
19150	2216	2781	2928	3264	3591	3907
19200	2221	2786	2933	3270	3597	3914
19250	2226	2792	2938	3276	3604	3921
19300	2231	2798	2944	3282	3610	3928
19350	2236	2803	2949	3288	3617	3935
19400	2241	2809	2954	3294	3623	3942
19450	2246	2815	2959	3300	3630	3949
19500	2251	2820	2965	3306	3636	3956
19550	2256	2826	2970	3312	3643	3963
19600	2261	2831	2975	3318	3649	3970

Monthly Basic Child Support Schedule						
<u>COMBINED ADJUSTED NET INCOME</u>	<u>ONE CHILD</u>	<u>TWO CHILDREN</u>	<u>THREE CHILDREN</u>	<u>FOUR CHILDREN</u>	<u>FIVE CHILDREN</u>	<u>SIX CHILDREN</u>
19650	2266	2837	2981	3323	3656	3977
19700	2271	2843	2986	3329	3662	3985
19750	2276	2848	2991	3335	3669	3992
19800	2281	2854	2997	3341	3675	3999
19850	2286	2860	3002	3347	3682	4006
19900	2291	2865	3007	3353	3688	4013
19950	2296	2871	3012	3359	3695	4020
20000	2301	2877	3018	3365	3701	4027

[Explanatory Comment--2000

The chart of proportional expenditures, formerly Rule 1910.16-3(b), was duplicative and is rescinded. The basic child support schedule, formerly Rule 1910.16-3(a), is now Rule 1910.16-3.]

Explanatory Comment--2005

The schedule has been amended to reflect updated economic data. See Explanatory Comment--2005 following Rule 1910.16-1.

Rule 1910.16-4. Support Guidelines. Calculation of Support Obligation. Formula.

(a) The following formula shall be used to calculate the obligor's share of the basic guideline child support, spousal support and/or alimony pendente lite obligation:

PART I. BASIC CHILD SUPPORT

	OBLIGOR	OBLIGEE
1. Total Gross Income [p] Per [p] Pay [p] Period	_____	_____
2. Less Deductions	(_____)	(_____)
3. Net Income	_____	_____
4. Conversion to Monthly Amount (if pay period is other than monthly)	_____	_____

5. Combined Total Monthly Net Income _____
6. Plus Child's Monthly Social Security Death, Retirement or Disability Derivative Benefit, if any. (See Rule 1910.16-2(b)(2)) + _____
7. Adjusted Combined Monthly Net Income _____
8. PRELIMINARY BASIC CHILD SUPPORT OBLIGATION (determined from **[S]** schedule at Rule 1910.16-3 based on number of children and line 7 adjusted combined monthly net income) _____
9. Less Child's Monthly Social Security Derivative Benefit (_____)
10. BASIC CHILD SUPPORT OBLIGATION _____
11. Net Income Expressed as a Percentage Share of Income (**[D]** divide line 4 by line 5 and multiply by 100) _____ % _____ %
12. Each Parent's Monthly Share of the Basic Child Support Obligation (**[M]** multiply line 10 and 11) _____

PART II. SUBSTANTIAL OR SHARED PHYSICAL CUSTODY ADJUSTMENT, IF APPLICABLE (See subdivision (c) of this **[R]** rule)

13. a. Percentage of Time Spent with Children (**[D]** divide number of overnights with obligor by 365 and multiply by 100) _____ %
- b. Subtract 30% (_____ 30 %)

c. Obligor's Adjusted Percentage Share of the Basic Monthly Support Obligation (**[S]** subtract line 13b from line 11) _____ %

d. Obligor's Adjusted Share of the Basic Monthly Support Obligation (**[M]** multiply line 13c and line 10) _____

e. Further adjustment, if necessary under subdivision (c)(2) of this **[R]** rule _____

PART III. ADDITIONAL EXPENSES (See Rule 1910.16-6)

14. a. Obligor's **[s]** Share of **[c]** Child **[c]** Care **[e]** Expenses _____

b. Obligor's **[s]** Share of **[h]** Health **[i]** Insurance **[p]** Premium (if the obligee is paying the premium) _____

c. Less Obligee's **[s]** Share of the **[h]** Health **[i]** Insurance **[p]** Premium (if the obligor is paying the premium) (_____)

d. Obligor's **[s]** Share of **[u]** Unreimbursed **[m]** Medical **[e]** Expenses _____

e. Other **[a]** Additional **[e]** Expenses _____

f. Total Additional Expenses _____

15. OBLIGOR'S TOTAL MONTHLY SUPPORT OBLIGATION (**[A]** add line 12 or 13(**[d]**) or (**[e]**) (if applicable) and line 14f) _____

*PART IV. SPOUSAL SUPPORT OR APL
With Dependent Children*

16. Obligor's Monthly Net Income (line 4) _____

17. Less Obligor's **[s]** Support, **[a]** Alimony **[p]** Pendente **[l]** Lite or **[a]** Alimony **[o]** Obligations, if any, to **[c]** Children or **[f]** Former **[s]** Spouses who are not part of this action (**[S]** see Rule 1910.16-2(c)(2)) (_____)

18. Less Obligee's Monthly Net Income (line 4) (_____)

19. Difference _____

20. Less Obligor's Total Monthly Child Support Obligation Without Part II Substantial or Shared Custody Adjustment (Obligor's line **[15]** 12 plus line 14f) (_____)

21. Difference _____

22. Multiply by 30% x _____ .30

23. AMOUNT OF MONTHLY SPOUSAL SUPPORT OR APL _____

Without Dependent Children

24.	Obligor's Monthly Net Income (line 4)	_____
25.	Less Obligor's [s] Support, [a] Alimony [p] Pendente [l] Lite or [a] Alimony [o] Obligations, if any, to [c] Children or [f] Former [s] Spouses who are not part of this action ([S] see Rule 1910.16-2(c)(2))	(_____)
26.	Less Obligee's Monthly Net Income (line 4)	(_____)
27.	Difference	_____
28.	Multiply by 40%	x _____ .40
29.	PRELIMINARY AMOUNT OF MONTHLY SPOUSAL SUPPORT OR APL	_____
30.	Adjustments for [o] Other [e] Expenses ([S] see Rule 1910.16-6)	_____
31.	TOTAL AMOUNT OF MONTHLY SPOUSAL SUPPORT OR APL	_____

(b) *Order For More Than Six Children.* When there are more than six children who are the subject of a single order, the child support obligation shall be calculated as follows. First, determine the appropriate amount of support for six children under the guidelines. Using the same income figures, subtract the support amount for five children from the amount for six children. Multiply the difference by the number of children in excess of six and add the resulting amount to the guideline amount for six children.

(c) *Substantial or Shared Physical Custody.*

(1) **[The support guidelines contemplate that the obligor has regular contact, including vacation time, with his or her children, and that he or she makes direct expenditures on behalf of the children.]** When [, however,] the

children spend 40% or more of their time during the year with the obligor, a rebuttable presumption **[exists]** arises that the obligor is entitled to a reduction in the basic support obligation to reflect this **[additional]** time. Except as provided in subsections (2) and (3) below, the reduction shall be calculated pursuant to the formula set forth in Part II of subdivision (a) of this **[R]** rule. For purposes of this provision, the time spent with the children shall be determined by the number of overnights they spend during the year with obligor.

Example. Where the obligor and the obligee have monthly net incomes of \$5,000 and \$2,300 respectively, their combined child support obligation is **[\$1,784]** 1,548 for two children. Using the income shares formula in Part I, the obligor's share of this obligation is 68%, or **[\$1,213]** 1,053. If the children spend 40% of their time with the obligor, the formula in Part II applies to reduce his or her percentage share of the combined support obligation to 58%, or **[\$1,034]** 898. If the children spend 45% of their time with the obligor, his or her percentage share of the combined obligation is reduced to 53%, or **[\$945]** 820. If the children spend equal time with both parents, the obligor's percentage share is reduced to 48%, or **[\$856]** 743.

(2) Without regard to which parent initiated the support action, when the children spend equal time with both parents, the Part II formula cannot be applied unless the obligor is the parent with the higher income. In no event shall an order be entered requiring the parent with the lower income to pay basic child support to the parent with the higher income. However, nothing in this subdivision shall prevent the entry of an order requiring the parent with less income to contribute to additional expenses pursuant to Rule 1910.16-6. Pursuant to either party's initiating a support action, the trier of fact may enter an order against either party based upon the evidence presented without regard to which party initiated the action. If application of the formula in Part II results in obligee receiving a larger share of the parties' combined income in cases in which the parties share custody equally, then the court shall adjust the support obligation so that the combined income is allocated equally between the two households.

Example 1. Mother and Father have monthly net incomes of \$3,000 and **[\$2,000]** 2,700 respectively. Mother has filed for support for the parties' two children with whom they share time equally. Pursuant to the Basic Child Support Schedule at Rule 1910.16-3, the support amount for two children at their parents' combined net income level is **[\$1,335]** 1,302 per month. Mother's share is **[60%]** 53% of that amount, or **[\$801]** 690. Father's share is **[40%]** 47%, or **[\$534]** 612. Application of subdivisions a. and b. of the Part II formula results in a 20% reduction in support when each parent spends 50% of the time with the children. Because the parties share custody equally, Mother cannot be the obligee for purposes of the Part II calculation because she has

the higher income of the two parents. In these circumstances, although Mother initiated the support action, she would become the obligor even if Father has not filed for support. Father cannot be an obligor in the Part II calculations, nor can the amount of support Mother is obligated to pay to Father be offset by calculating Father's adjusted amount of support under Part II, because a support order cannot be entered against the parent with the lesser income. Using Mother as the obligor, her adjusted percentage share of the basic support amount is **[40%] 33%** (**[60%] 53%** - 20% = **[40%] 33%**). Her adjusted share of the basic support amount is **[\$534] 430** (**[40%] 33%** of **[\$1,335] 1,302**). However, instead of **[\$534] 430** per month, Mother's support obligation would be adjusted to **[\$500] 150** per month to allocate the parties' combined income equally between the two households. This is the presumptive **[ly correct]** amount of basic support payable to Father under these circumstances.

Example 2. Where the obligor and the obligee have monthly net incomes of \$3,000 and \$2,500 respectively, their combined child support obligation for two children is **[\$1,433] 1,268**. The **[O]** obligor's share of this obligation is 55%, or **[\$788] 697**. If the children spend equal time with both parents, the formula in Part II results in a support obligation of **[\$501] 444** payable to the obligee. Since this amount gives the obligee **[\$3,001] 2,944** of the combined income, and leaves the obligor with only **[\$2,499] 2,556** of the combined income, the obligor's support obligation must be adjusted to \$250 to equalize the combined income between the parties' households. This is the presumptive **[ly correct]** amount of basic support payable to obligee under these circumstances.

(3) This subdivision shall not apply when the obligor's income falls within the shaded area of the schedule in Rule 1910.16-3 or when the obligee's income is 10% or less of the parties' combined income.

(d) *Divided or Split Physical Custody.*

(1) When calculating a child support obligation, and one or more of the children reside with each party, the court shall offset the parties' respective child support obligations and award the net difference to the obligee as child support. For example, if the parties have three children, one of whom resides with **[Husband] Father** and two of whom reside with **[Wife] Mother**, and their net monthly incomes are \$1,500 and \$800 respectively, **[Husband's] Father's** child support obligation is calculated as follows. Using the formula with the schedule in Rule 1910.16-3 for two children, **[Husband's] Father's** support obligation for the two children living with **[Wife] Mother** is **[\$508] 513**. Using the formula with the schedule in Rule 1910.16-3 for one child, **[Wife's] Mother's** support obligation for the child living with **[Husband] Father** is **[\$188] 199**. Subtracting **[\$188] 199** from **[\$508] 513** produces a net basic support amount of **[\$320] 314** payable to **[Wife] Mother** as child support.

(2) When calculating a combined child support and spousal or **[APL]** alimony pendente lite obligation, and one or more children reside with each party, the court shall, except as set forth in subdivision (3) below, offset the obligor's spousal and child support obligation with the obligee's child support obligation and award the net difference to the obligee as spousal and child support.

(3) When one or more of the children resides with each party and the obligee's net income is 10% or less of the parties' combined net monthly income, then, in calculating the spousal support or **[APL]** alimony pendente lite obligation, the court shall deduct from the obligor's income both the support owed for the child or children residing with the obligee, as well as the direct support the obligor provides to the child or children living with the obligor, calculated in accordance with the guidelines as if the child or children were not living with the obligor.

(e) *Support Obligations When Custodial Parent Owes Spousal Support.* Where children are residing with the spouse obligated to pay spousal support or alimony pendente lite (custodial parent) and the other spouse (non-custodial parent) has a legal obligation to support the~~se~~ children, the guideline amount of spousal support or alimony pendente lite shall be determined by offsetting the non-custodial parent's obligation for support of the children and the custodial parent's obligation of spousal support or alimony pendente lite, and awarding the net difference either to the non-custodial parent as spousal support/alimony pendente lite or to the custodial parent as child support as the circumstances warrant.

The following example uses the formula to show the steps followed to determine the amount of the non-custodial parent's support obligation to the children and the effect of that obligation upon the custodial parent's spousal support obligation. The example assumes that the parties have two children and the non-custodial parent's net monthly income is \$1,000 and the custodial parent's **[to the non-custodial]** net monthly income is \$2,600. First, determine the spousal support obligation of the custodial parent to the non-custodial parent based upon their net incomes from the formula for spousal support without dependent children, i.e., \$640. Second, recompute the net income of the parties assuming the payment of the spousal support so that \$640 is deducted from the custodial parent's net income, now \$1,960, and added to the non-custodial parent's net income, now \$1,640. Third, determine the child support obligation of the non-custodial parent for two children, i.e., **[\$468] 501**. Fourth, determine the recomputed support obligation of the custodial parent to the non-custodial parent by subtracting the non-custodial parent's child support obligation from Step 3 (**[\$468] 501**) from the original support obligation determined in Step 1 (\$640). The recomputed spousal support is **[\$172] 139**.

(f) *Allocation. Consequences.*

(1) An order awarding both spousal and child support may be unallocated or state the amount of support allocable to the spouse and the amount allocable to each child. However, the formula provided by these rules assumes that an order will be

unallocated. Therefore, if the order is to be allocated, the formula set forth in this [R] rule shall be utilized to determine the amount of support allocable to the spouse. If allocation of an order utilizing the formula would be inequitable, the court shall make an appropriate [allocation] adjustment. Also, if an order is to be allocated, an adjustment shall be made to the award giving consideration to the federal income tax consequences of an allocated order as may be appropriate under the circumstances. No consideration of federal income tax consequences shall be applied if the order is unallocated or the order is for the spousal support or alimony pendente lite only.

Official Note

The 2005 amendment supersedes *Diament v. Diament*, 816 A.2d 256 (Pa. Super. Ct. 2003), to the extent that it held that the tax savings from payments for the benefit of a spouse alone or from an unallocated order for the benefit of a spouse and child must be considered in determining the obligor's available net income for support purposes. Rule 1910.16-4(f)(1) states that the guidelines formula assumes that the order will be unallocated. The tax consequences of an order for a spouse alone or an unallocated order for the benefit of a spouse and child have already been built into the formula.

(2) When the parties are in higher income brackets, the income tax considerations are likely to be a more significant factor in determining an award of support. A support award for a spouse and children is taxable to the obligee while an award for the children only is not. Consequently, in certain situations an award only for the children will be more favorable to the obligee than an award to the spouse and children. In this situation, the trier of fact should utilize the guidelines which result in the greatest benefit to the obligee.

When the obligee's net income is equal to or greater than the obligor's net income, the guideline amount for spouse and children is identical to the guideline amount for children only. Therefore, in cases involving support for spouse and children, whenever the obligee's net income is equal to or greater than the obligor's net income, the guideline amount indicated shall be attributed to child support only.

(3) Unallocated charging orders for child and spousal support, or child support and alimony pendente lite, shall terminate upon the death of the payee spouse or payee ex-spouse.

(4) In the event that the obligor defaults on an unallocated order, the court shall allocate the order for collection of child support pursuant to the Internal Revenue Service income tax refund intercept program or for registration and enforcement of the order in another jurisdiction under the Uniform Interstate Family Support Act, 23 Pa. C.S.A. §7101 et seq. The court shall provide notice of allocation to the parties.

Official Note

This provision is necessary to comply with various state and federal laws relating to the enforcement of child support. It is not intended to affect the tax consequences of an unallocated order.

[Explanatory Comment--1998

Former Rule 1910.16-4 listed the factors for deviation from the support guidelines. Those factors now appear in Rule 1910.16-5. New Rule 1910.16-4(a) sets forth the income shares formula used to establish the support obligation and consolidates the provisions which formerly appeared in Rule 1910.16-5 relating to use of the formula in special situations. The formula itself has been revised only to conform to the new schedule in Rule 1910.16-3.

Subdivision (b) incorporates former Rule 1910.16-5(e) relating to orders for more than four children. It has been changed only to reflect the expansion of the guidelines from four to six children and the use of the schedule in lieu of the grids.

Subdivision (c) sets forth the method for calculating the presumptively correct amount of support in cases where the obligor spends a substantial amount of time with the children. The method is essentially this: when the obligor spends 40% or more time with the children, his or her percentage share of the combined basic support obligation is reduced by the percentage of time spent over and above the routine partial custody/visitation arrangement. For purposes of applying this method, the Committee has designated 30% time as the routine arrangement and 40% time as the level at which the parties' expenses begin to change significantly enough to warrant a reduction in the basic support obligation. When there is equal time sharing, subsection (2) reduces the support obligation further so that the obligor does not pay more than what is necessary to spread the parties' combined income equally between the two households. Subsection (3) expressly excludes CAM cases from application of this rule. Since the CAM already reduces support to a minimal level, no further reduction should be given for the amount of time spent with the children.

Subdivision (d) is derived from previous Rule 1910.16-5(h) relating to divided or split custody cases. The new provision has been rewritten to update the examples in conformity with the new levels of child support reflected in the schedule. It retains the existing method for offsetting the parties' respective support obligations when one or more of the children reside with each party, but eliminates the exception which previously existed in cases where one party's income was minimal and the other party's income was significantly greater. This exception was confusing as well as erroneous in its suggestion that offsetting should not be used because it would result in less than the full guideline amount of child support being paid to the party with minimal income. To the contrary, the offset method actually works to protect against this result and therefore should be used in these cases.

Subdivision (e) incorporates the substance of former Rule 1910.16-5(j) governing spousal support obligations when the custodial parent owes spousal support. It has been rewritten for greater clarity and the examples have been updated to reflect the new levels of child support and the use of the new schedule.

Subdivision (f)(1) and (2) incorporate verbatim the provisions which formerly appeared in Rule 1910.16-5(f). The guidelines continue to presume that the order will be unallocated for tax purposes. Subsection (3) is new, however, and provides for administrative allocation of the order in two instances: 1) when the obligor defaults on the order and it becomes necessary to collect support by intercepting any income tax refunds that may be due and payable to obligor and 2) when the obligor defaults and the order must be registered in another state under the Uniform Interstate Family Support Act (UIFSA). As the note indicates, this administrative allocation is not intended to affect the tax consequences of the unallocated order.

Explanatory Comment--2000

Subdivision (3) is new and the former subdivision (3) has been renumbered as subdivision (4). The new language is intended to insure alimony tax treatment of unallocated orders pursuant to §71 of the Internal Revenue Code. A similar change has been made to the form order at Rule 1910.27(e). New Rule 1910.19(d) provides that all spousal support and alimony *pendente lite* orders terminate upon the death of the payee. Termination of a charging order does not affect arrears existing at that time.

Explanatory Comment--2002

The amendments to this rule add lines in the formula to facilitate calculation of child support pursuant to Rule 1910.16-2(b)(2) when the child is receiving Social Security derivative benefits due to a parent's retirement or disability. A new line also was added to include additional expenses authorized by Rule 1910.16-6 in cases involving spouses only.]

Explanatory Comment--2005

Rule 1910.16-4(a) sets forth the income shares formula used to establish the support obligation. Subdivision (b) provides the method for calculating support for seven or more children as the basic support schedule in Rule 1910.16-3 sets forth the presumptive amount of support for only up to six children.

Subdivision (c) sets forth the method for calculating the presumptive amount of support in cases where the children spend 40% or more of their time during the year with the obligor. When there is equal time sharing, subsection (2) reduces the support obligation further so that the obligor does not pay more than is necessary to equalize the parties' combined income between the two households. Subsection (3) expressly excludes SSR cases from application of this rule. Since the SSR already reduces support to a minimal level, no further reduction should be given for the amount of time spent with the children.

Subdivision (d) relates to the calculation of support in divided or split custody cases. It retains the existing method for offsetting the parties' respective support obligations when one or more of the children resides with each party.

Subdivision (e) governs spousal support obligations when the custodial parent owes spousal support. It has not been amended, other than to update the example to be consistent with the new schedule at Rule 1910.16-3.

In subdivision (f), the guidelines continue to presume that the order will be unallocated for tax purposes. However, new language has been added to subsection (f)(1), and a new Note has been inserted, to clarify that an obligor's tax savings from payment of a spousal support order or an unallocated order for a spouse and child should not be considered in calculating the obligor's available net income for support purposes. Subsection (3) is intended to insure alimony tax treatment of unallocated orders pursuant to §71 of the Internal Revenue Code. Rule 1910.19(d) provides that all spousal support and alimony pendente lite orders terminate upon the death of the payee. Termination of a charging order does not affect arrears existing at that time. Subsection (4) provides for administrative allocation of the order in two instances: 1) when the obligor defaults on the order and it becomes necessary to collect support by intercepting any income tax refunds that may be due and payable to obligor; and 2) when the obligor defaults and the order must be registered in another state under the Uniform Interstate Family Support Act (UIFSA). As the Note indicates, this administrative allocation is not intended to affect the tax consequences of the unallocated order.

Rule 1910.16-5. Support Guidelines. Deviation.

(a) Deviation. If the amount of support deviates from the amount of support determined by the guidelines, the trier of fact shall specify, in writing, the guideline amount of support, and the reasons for, and findings of fact justifying, the amount of the deviation.

Official Note

The deviation applies to the amount of the support obligation and not to the amount of income.

(b) Factors. In deciding whether to deviate from the amount of support determined by the guidelines, the trier of fact shall consider:

- (1) unusual needs and unusual fixed obligations;
- (2) other support obligations of the parties;
- (3) other income in the household;
- (4) ages of the children;
- (5) assets of the parties;
- (6) medical expenses not covered by insurance;

(7) standard of living of the parties and their children;

(8) in a spousal support or alimony pendente lite case, the period of time during which the parties lived together from the date of marriage to the date of final separation; and

(9) other relevant and appropriate factors, including the best interests of the child or children.

(c) Duration. In determining the duration of an award for spousal support or alimony pendente lite, the trier of fact shall consider the period of time during which the parties lived together from the date of marriage to the date of final separation.

Explanatory Comment--[1998] 2005

[As part of the overall reorganization of the support rules, the provisions which formerly appeared in Rule 1910.16-5 have been moved elsewhere. New Rule 1910.16-5 incorporates former Rule 1910.16-4 setting] Rule 1910.16-5 sets forth the factors for deviation from the presumptive[ly correct] amount of support. Subdivision (c) and subsection (b)(8) **[was added to]** permit the court to consider the length of the marriage in determining the amount and duration of a spousal support or alimony pendente lite [case] award. The primary purpose of **[this] these provisions** is to prevent the unfairness that arises in a short-term marriage when the obligor is required to pay support over a substantially longer period of time than the parties were married and there is little or no opportunity for credit for these payments at the time of equitable distribution.

Rule 1910.16-6. Support Guidelines. Adjustments to the Basic Support Obligation.

(a) *Child care expenses.* Reasonable child care expenses paid by **[the custodial]** either parent, if necessary to maintain employment or appropriate education in pursuit of income, **[are the responsibility of both parents. These expenses]** shall be allocated between the parties in proportion to their net incomes and **[obligor's share]** added to his **[or]** and her basic support obligation. When **[the custodial]** a parent is receiving a child care subsidy through the Department of Public Welfare, the expenses to be allocated between the parties shall be the full unsubsidized cost of the child care, not just the amount actually paid by the **[custodial]** parent receiving the subsidy. However, if allocation of the unsubsidized amount would result in a support order that is overly burdensome to the obligor, deviation pursuant to Rule 1910.16-5 may be warranted.

Example. Mother has primary custody of the parties' two children and Father has partial custody. Mother's monthly net income is \$2,000 and Father's is \$3,500. At their combined income level of \$5,500, the basic monthly child support from the schedule in Rule 1910.16-3 is \$1,268 for two children. As Father's income is 64% of the parties' combined income, his share is \$812. Mother incurs child care expenses of \$400 per month and Father incurs \$100 of such expenses each month. The total amount of child

care expenses, \$500, will be apportioned between the parties, with Father paying 64%, or \$320. As he is already paying \$100 for child care while the children are in his partial custody, he would pay the remaining \$220 to Mother for a total child support obligation of \$1,032 (\$812 + \$220 = \$1,032).

(1) Except as provided in subsection (2), the total child care expenses shall be reduced to reflect the amount of the federal child care tax credit available to the **[custodial]** eligible parent, whether or not the credit is actually claimed by that parent, up to the maximum annual cost allowable under the Internal Revenue Code.

(2) The federal child care tax credit shall not be used to reduce the child care expenses subject to allocation between the parties if the **[custodial]** eligible parent is not qualified to receive the credit.

Official Note

A child care subsidy provided by the Department of Public Welfare should not be used to reduce the child care expenses subject to allocation between the parties to the extent that the obligor has the financial resources to contribute to the actual costs of child care. Nor is it appropriate to order the obligee to seek a child care subsidy in order to reduce the obligor's share of child care expenses if the obligor has the financial ability to contribute to those expenses. While public policy requires that parents, rather than taxpayers, pay for their children's child care when they are able to do so, allocation of the full unsubsidized cost of child care may result in a support order that is overly burdensome to the obligor. In those circumstances, in addition to considering deviation to relieve the burden on the obligor, the trier of fact also has the discretion to determine whether or not to include in the order other adjustments under Rule 1910.16-6, such as a mortgage contribution, which are not mandatory. No adjustment to the basic support amount shall be permitted if such would cause the obligor's remaining net monthly income to fall below the **[Computed Allowance Minimum (CAM) of \$550]** Self-Support Reserve of \$748. Implicit in the rule requiring apportionment of the unsubsidized cost of child care is recognition of the duty of the subsidy recipient to report any additional income pursuant to Department of Public Welfare regulations so that adjustments can be made to entitlements accordingly.

(b) *Health Insurance Premiums.*

(1) A party's payment of a premium to provide health insurance coverage on behalf of the other party or the children shall be allocated between the parties in proportion to their net incomes, including the portion of the premium attributable to the party who is paying it, as long as a statutory duty of support is owed to the party who is paying the premium. If the obligor is paying the premium, then the obligee's share is deducted from the obligor's basic support obligation. If the obligee is paying the premium, then the obligor's share is added to his or her basic support obligation. Employer-paid premiums are not subject to allocation.

(2) When the health insurance covers a party to whom no statutory duty of support is owed or other persons who are not parties to the support action or children who are not the subjects of the support action, the portion of the premium attributable to them must be excluded from allocation. In the event this portion is not known or cannot be verified, it shall be calculated as follows. First, determine the cost per person by dividing the total cost of the premium by the number of persons covered under the policy. Second, multiply the cost per person by the number of persons who are not owed a statutory duty of support, or are not parties to, or the subject of, the support action. The resulting amount is excluded from allocation.

Example 1. If the parties are separated, but not divorced, and Husband pays \$200 per month toward the cost of a health insurance policy provided through his employer which covers himself, Wife, the parties' child, and two additional children from a previous marriage, the portion of the premium attributable to the additional two children, if not otherwise verifiable or known with reasonable ease and certainty, is calculated by dividing \$200 by five persons and then multiplying the resulting amount of \$40 per person by the two additional children, for a total \$80 to be excluded from allocation. Deduct this amount from the total cost of the premium to arrive at the portion of the premium to be allocated between the parties - \$120. Since Husband is paying the premium, and spouses have a statutory duty to support one another pursuant to 23 Pa. C.S.A. Wife's percentage share of \$120 is deducted from Husband's support obligation. If Wife had been providing the coverage, then Husband's percentage share would be added to his basic support obligation.

Example 2. If the parties are divorced and Father pays \$200 per month toward the cost of a health insurance policy provided through his employer which covers himself, the parties' child and two additional children from a previous marriage, the portion of the premium attributable to Father and the two additional children will not be allocated between the parties. Thus, using the same calculations in Example 1, the amount of the premium attributable to Father and the two other children is \$150 (\$200 premium divided among four covered persons equals \$50 per person multiplied by three) and that amount is deducted from the total cost of the premium, leaving \$50 (\$200 - \$150 = \$50) to be allocated between the parties.

(3) Pursuant to 23 Pa. C.S.A. §4326, the non-custodial parent bears the initial responsibility of providing health care coverage for the children if it is available at a reasonable cost on an employment-related or other group basis.

(4) In cases in which the obligor is paying the cost of health insurance coverage and the obligee has no income or minimal income such that the obligor will bear 90% or more of the proportional share of the cost of the health insurance premiums, the trier of fact may, as fairness requires, deduct part or all of the cost of the premiums actually paid by the obligor to provide coverage for the other party or the children from the obligor's gross income to determine net income for support purposes. If such a deduction is taken from the obligor's gross income, then the allocation of premium costs as set forth in (b)(1) above shall not be applied.

Official Note

Subdivision (b) of this rule does not apply to Medical Assistance. See 23 Pa. C.S.A. §4326(l). The 2005 amendments to Rule 1910.16-6(b)(1) and (2) clarify that the portion of the insurance premium covering the party carrying the insurance cannot be allocated between the parties if there is no statutory duty of support owed to that party by the other party. See *Maier v. Maier*, 575 Pa. 181, 835 A.2d 1281 (2003) and 23 Pa. C.S.A. §4321.

(c) *Unreimbursed Medical Expenses.* Unreimbursed medical expenses of the obligee or the children shall be allocated between the parties in proportion to their respective net incomes. Notwithstanding the prior sentence, there shall be no apportionment of unreimbursed medical expenses incurred by a party who is not owed a statutory duty of support by the other party. The court may direct that the obligor's share be added to his or her basic support obligation, or paid directly to the obligee or to the health care provider.

(1) For purposes of this subdivision, medical expenses are annual unreimbursed medical expenses in excess of \$250 per person. Medical expenses include insurance co-payments and deductibles and all expenses incurred for reasonably necessary medical services and supplies, including but not limited to surgical, dental and optical services, and orthodontia. Medical expenses do not include cosmetic, chiropractic, psychiatric, **[or]** psychological or other services unless specifically directed in the order of court.

Official Note

While cosmetic, chiropractic, psychiatric, **[and]** psychological or other expenses are not required to be apportioned between the parties, the court may apportion such expenses that it determines to be reasonable and appropriate under the circumstances.

(2) An annual limitation may be imposed when the burden on the obligor would otherwise be excessive.

(3) Annual expenses pursuant to this subdivision (c) shall be calculated on a calendar year basis. In the year in which the initial support order is entered, the \$250 threshold shall be pro-rated.

Official Note

If the trier of fact determines that the obligee acted reasonably in obtaining services which were not specifically set forth in the order of support, payment for such services may be ordered retroactively.

(d) *Private School Tuition. Summer Camp. Other Needs.* The support schedule does not take into consideration expenditures for private school tuition or other needs of a child which are not specifically addressed by the guidelines. If the court determines that one or more such needs are reasonable, the expense thereof shall be allocated between the parties in proportion to their net incomes. The obligor's share may be added to his or her basic support obligation.

(e) *Mortgage Payment.* The guidelines assume that the spouse occupying the marital residence will be solely responsible for the mortgage payment, real estate taxes, and homeowners' insurance. Similarly, the court will assume that the party occupying the marital residence will be paying the items listed unless the recommendation specifically provides otherwise. If the obligee is living in the marital residence and the mortgage payment exceeds 25% of the obligee's net income (including amounts of spousal support, **[APL]** alimony pendente lite and child support), the court may direct the obligor to assume up to 50% of the excess amount as part of the total support award. For purposes of this subdivision, the term "mortgage" shall include first mortgages, real estate taxes and homeowners' insurance and may include any subsequent mortgages, home equity loans and any other obligations incurred during the marriage which are secured by the marital residence.

[Explanatory Comment--1998

New Rule 1910.16-6 consolidates the provisions of former Rule 1910.16-5 governing the treatment of additional expenses that warrant an adjustment to the basic support obligation.

Subdivision (a) relating child care expenses substantially incorporates former subdivision (i) of Rule 1910.16-5 with two substantive changes. First, it changes the method of allocation from one of equal shares to proportionate shares based on the parties' net incomes. Second, it reflects the federal child care tax credit that is available to the custodial parent. This credit essentially reduces the total expenses subject to allocation. For tax purposes, the actual credit can range anywhere from 20 to 30 percent depending on the custodial parent's income. For support purposes, however, the Rule assumes an average tax credit of 25 percent. Although the court may always look at the actual tax rate that applies in a particular case, it will have very little impact on the overall support award.

There are two important limitations on the use of this tax credit. First, it applies only to the first \$2,400 per year (\$200 per month) for one child or \$4,800 per year (\$400 per month) for two or more children. Only child care expenses incurred up to these amounts, therefore, are reduced by 25% before allocating them between the parties. Any remaining expenses are allocated between the parties without adjustment. Second, since the tax credit may be taken only against taxes owed, it cannot be used when the custodial parent does not incur sufficient tax liability to fully realize the credit. For this reason, subsection (2) provides that no adjustment to the total child care expenses may be made if the custodial parent's gross income falls below the thresholds set forth therein. The income thresholds are based on 1997 tax rates.

Subdivision (b) reflects a major change in the treatment of health insurance premiums. Under the old rules, the cost of health insurance was deducted from the party's gross income to determine net income. Under the new Rule, this cost is now generally treated as an additional expense to be allocated between the parties in proportion to their net incomes. In addition, subsection (1) of the new Rule permits allocation of the entire premium, including the party's portion of the premium, when the insurance benefits the other party or the children. Subsection (2) provides for proration of the premium when the health insurance covers other persons who are not subject to the support action.

Subdivision (c) incorporates former Rule 1910.16-5(p) with four changes. First, since the first \$250 of medical expenses per year per child is built into the basic guideline amount in the child support schedule, only medical expenses in excess of \$250 per year per child are subject to allocation under this Rule as an additional expense to be added to the basic support obligation. Second, the Committee has chosen to draw this same line with respect to spousal support so that the obligee-spouse is expected to assume the first \$250 per year of these expenses and may seek contribution under this Rule only for unreimbursed expenses which exceed \$250 per year. The third change amends the definition of "medical expenses" to include insurance co-payments, deductibles and orthodontia and to exclude chiropractic services. The fourth change distinguishes between medical expenses which are recurring and predictable and those which are not. When the expenses are recurring and predictable, the court may establish a monthly amount for these expenses and add it to the basic support obligation so that it is collectible through wage attachment.

Subdivision (d) governs apportionment of private school tuition, summer camp and other unusual needs not reflected in the basic guideline amounts of support. Whereas the old rule required these expenses to be borne by the parties in reasonable shares, the new Rule presumes allocation in proportion to the parties' net incomes consistent with the treatment of the other additional expenses.

Explanatory Comment--2000

Subdivision (b) has been amended to permit an alternative method for dealing with the cost of health insurance premiums in certain circumstances. In general, the cost of the premiums will be treated as an additional expense to be allocated between the parties in proportion to their net incomes. However, in cases in which the obligee has no income or minimal income, new subsection (4) authorizes the trier of fact to reduce the obligor's gross income for support purposes by some or all of the amount of the health insurance premiums. Under this subdivision (b) as originally promulgated, the entire cost of health insurance would have been borne by the obligor when the obligee had little or no income, with no resulting reduction in the amount of support he or she would otherwise be required to pay under the support guidelines. The goal of the amendment to this subdivision is to encourage and facilitate the maintenance of health insurance coverage for dependents by giving the obligor a financial incentive to maintain health insurance coverage.

Subdivision (e) has been amended to correct a drafting error in the definition of "mortgage". It always was the intention of the Committee to include in the definition the real estate taxes and homeowners' insurance referenced in the first sentence of the rule. In addition, while real estate taxes and homeowners' insurance must now be included if

the trier of fact applies the provisions of this subdivision, the inclusion of second mortgages, home equity loans and other obligations secured by the marital residence is within the discretion of the trier of fact based upon the circumstances of the case.]

Explanatory Comment--2005

Rule 1910.16-6 governs the treatment of additional expenses that warrant an adjustment to the basic support obligation.

Subdivision (a)[,] relates to child care expenses. Subdivision (a) has been amended to require that child care expenses incurred by either party are to be allocated between the parties in proportion to their respective net incomes. Subsection (a)(1), relating to the federal child care tax credit, [has been] was amended in 2004 to reflect recent amendments to the Internal Revenue Code. 26 U.S.C.A. §21. By referring to the tax code in general, rather than incorporating current code provisions in the rule, any further amendments will be incorporated into the support calculation. Since the tax credit may be taken only against taxes owed, it cannot be used when the eligible parent does not incur sufficient tax liability to fully realize the credit. For this reason, subsection (2) provides that no adjustment to the total child care expenses may be made if the eligible parent does not qualify to receive the credit.

Subdivision (b) addresses health insurance premiums. The cost of the premiums is generally treated as an additional expense to be allocated between the parties in proportion to their net incomes. Subsection (1) of the rule permits allocation of the entire premium, including the portion of the premium covering the party carrying the insurance, when the insurance benefits the other party and/or the children. Subsection (2) clarifies that, in calculating the amount of the health care premium to be allocated between the parties, subdivision (b)(1) requires the inclusion of that portion of the health insurance premium covering the party who is paying the premium, so long as there is a statutory duty of support owed to that party, but not the portion of the premium attributable to non-parties and children who are not the subjects of the support order. Subsection (2) provides for proration of the premium when the health insurance covers other persons who are not subject to the support action or owed a statutory duty of support. Subdivision (b) also permits an alternative method for dealing with the cost of health insurance premiums in certain circumstances. While, in general, the cost of the premiums will be treated as an additional expense to be allocated between the parties in proportion to their net incomes, in cases in which the obligee has no income or minimal income, subsection (4) authorizes the trier of fact to reduce the obligor's gross income for support purposes by some or all of the amount of the health insurance premiums. This is to avoid the result under a prior rule in which the entire cost of health insurance would have been borne by the obligor, with no resulting reduction in the amount of support he or she would otherwise be required to pay under the support guidelines. The goal of this provision is to encourage and facilitate the maintenance of health insurance coverage for dependents by giving the obligor a financial incentive to maintain health insurance coverage.

Subdivision (c) deals with unreimbursed medical expenses. Since the first \$250 of medical expenses per year per child is built into the basic guideline amount in the child support schedule, only medical expenses in excess of \$250 per year per child are subject to allocation under this rule as an additional expense to be added to the basic support obligation. The same is true with respect to spousal support so that the obligee-spouse is expected to assume the first \$250 per year of these expenses and may seek contribution under this rule only for unreimbursed expenses which exceed \$250 per year. The definition of "medical expenses"

includes insurance co-payments, deductibles and orthodontia and excludes chiropractic services.

Subdivision (d) governs apportionment of private school tuition, summer camp and other unusual needs not reflected in the basic guideline amounts of support. The rule presumes allocation in proportion to the parties' net incomes consistent with the treatment of the other additional expenses.

Subdivision (e) provides for the apportionment of mortgage expenses. It defines "mortgage" to include the real estate taxes and homeowners' insurance. While real estate taxes and homeowners' insurance must be included if the trier of fact applies the provisions of this subdivision, the inclusion of second mortgages, home equity loans and other obligations secured by the marital residence is within the discretion of the trier of fact based upon the circumstances of the case.

Rule 1910.16-7. Support Guidelines. Awards of Child Support When There are Multiple Families.

(a) When the total of the obligor's basic child support obligations equals fifty percent or less of his or her monthly net income, there will generally be no deviation from the guideline amount of support on the ground of the existence of a new family. For example, where the obligor requests a reduction of support for one child of the first marriage on the basis that there is a new child of the second intact marriage, and the relevant monthly net incomes are ~~[\$1,500]~~ 2,500 for the obligor, \$500 for the former spouse and \$1,300 for the current spouse, the request for a reduction will be denied because the total support obligation of ~~[\$707]~~ 1,142 (~~[\$354]~~ 601 for the first child and ~~[\$353]~~ 541 for the second child) is less than half of the obligor's monthly net income.

(b) When the total of the obligor's basic support obligations exceeds fifty percent of his or her monthly net income, the court may consider a proportional reduction of these obligations. Since, however, the goal of the guidelines is to treat each child equitably, in no event should either a first or later family receive preference. Nor shall the court divide the guideline amount for all of the obligor's children among the households in which those children live.

Example 1. The ~~[O]~~ obligor is sued for support of an out of wedlock child. The ~~[O]~~ obligor is already paying support for two children of the first marriage, and has an intact second marriage with one child. The relevant monthly net incomes are \$1,500 for the obligor, \$1,100 for the former spouse, \$0 for the current spouse and \$1,500 for the parent of the new child. The guideline amounts for each family are ~~[\$504]~~ 514 for the two children of the first marriage, ~~[\$359]~~ 386 for the one child of the second marriage, and ~~[\$332]~~ 362 for the one child out of wedlock for a total support obligation of ~~[\$1,195]~~ 1,262. Since the total of these obligations exceeds fifty percent of the obligor's net monthly income of \$1,500 per month, the court may consider a proportional reduction of all of the orders.

Example 2. The **[O]** obligor is sued for support of three children of a second marriage. There is already an order in effect for two children of the first marriage. The relevant monthly net incomes are \$1,000 for the obligor, \$0 for the first spouse and \$500 for the second spouse. The guideline amounts for each family are **[\$308] 229** for the two children of the first marriage and **[\$347] 422** for the three children of the second marriage for a total support obligation of **[\$655] 651**. Since this total obligation leaves the obligor with only **[\$345] 349** on which to live, the order for the three children of the second family is too high. However, reducing the order for three children while leaving the existing order intact would give preference to the first family, contrary to the rule. Therefore, both orders must be reduced proportionally.

Example 3. The **[O]** obligor is sued to establish orders for three children born out of wedlock. The net monthly incomes for the obligor and for each obligee is \$1,500. The court would determine that the guideline figure for each child is **[\$322] 362** for a total obligation of **[\$966] 1,086** for three children. It would be incorrect to determine the guideline amount for three children, in this case **[\$664] 724**, and then divide that amount among the three children.

(c) For purposes of this **[R]** rule, the presumptive~~[ly correct total]~~ amount of the obligor's basic support obligation~~[s]~~ is calculated using only the basic guideline amounts of support, as determined from the formula in Rule 1910.16-4, and does not include any additional expenses that may be added to these amounts pursuant to Rule 1910.16-6. In calculating the presumptive~~[ly correct total]~~ amount of the obligor's basic support obligation~~[s]~~, the court should ensure that the obligor retains at least **[\$550] \$748** per month consistent with Rule 1910.16-2(e).

Example 1. Assume that the obligor is paying **[\$291] 591** per month support for one child of the first marriage, plus an additional **[\$50] 200** per month for child care expenses. The **[O]** obligor requests a reduction in this support obligation on the basis that there is one new child of the second intact marriage. The relevant incomes are **[\$1,200] 2,400** for the obligor and \$0 for both the former and current spouses. The **[O]** obligor's request for a reduction should be denied because the total of the basic guideline obligations for both children is only **[\$582] 1,182** (**[\$291] 591** for each child) and this amount does not exceed 50% of the obligor's net monthly income. No reduction should be given on the basis that the obligor's contribution to child care expenses for the first child results in an overall support obligation of **[\$632] 1,382** which exceeds 50% of the obligor's net monthly income. Thus, the presumptive~~[ly correct]~~ amount of basic support for the two children is still **[\$582] 1,182** (**[\$291] 591** for each child). The court must then consider the deviation factors under Rule 1910.16-5 and the parties'~~[s]~~ respective contributions to additional expenses under Rule 1910.16-6 in arriving at an appropriate amount of total support for each child.

Example 2. Assume that the obligor is paying **[\$244] 227** per month support for one child of the first marriage. The **[O]** obligor has one new child of the second intact marriage. The relevant incomes are \$1,000 for the obligor and \$0 for both the former and current spouses. No reduction should be given on the basis of the obligor's new

child because the total of the basic guideline obligations for both children is only \$[488] 454 (\$[244] 227 for each child) and this amount does not exceed 50% of the obligor's net monthly income. Since, however, this amount leaves the obligor with only \$[512] 546 per month, the court should proportionally reduce the support obligations so that the obligor retains \$[550] 748 per month. Thus, the presumptive[ly correct] amount of basic support for the two children is \$[450] 252 (\$[225] 126 for each child). The court must then consider the deviation factors under Rule 1910.16-5 and the parties' respective contributions to additional expenses under Rule 1910.16-6 in arriving at an appropriate amount of total support for each child.

(d) When an obligor is subject to more than one order for child support, spousal support and/or alimony pendente lite, the priority for distribution of payments and/or collections from the obligor, without regard to the source of the funds or method of collection, are as follows unless the court specifically orders a different distribution priority:

- (1) current child support.
- (2) medical, child care or other court-ordered child support-related expenses.
- (3) current spousal support or alimony pendente lite.
- (4) child support arrears.
- (5) spousal support or alimony pendente lite arrears.
- (6) court costs.

Explanatory Comment--[1998] 2005

Rule 1910.16-7 has been amended to reflect the updated schedule at Rule 1910.16-3 and the increase in the Self-Support Reserve ("SSR"), formerly the CAM, to \$748 per month. This **[new R]** rule **[replaces former Rule 1910.16-5(n) relating to]** sets forth the calculation of child support obligations in the context of multiple families. **[It has been rewritten for clarity and to update the examples used to illustrate the method for calculating these obligations.]** Awards of spousal support in this context are **[now]** addressed in Rule 1910.16-2(c)(2).

In determining whether the total support obligations exceed 50% of the obligor's net income to warrant a proportionate reduction of the child support orders, subdivision (c) **[has been added to clarify]** clarifies that the total consists only of the basic amounts of child support, as derived from the income shares formula in Rule 1910.16-4, and does not include additional expenses that may be added to these basic amounts under Rule 1910.16-6. As the first example illustrates, no reduction should be given if the basic support obligations do not exceed 50% of the obligor's net monthly income even though his or her contribution to additional expenses may result in an overall obligation exceeding this percentage of income. As the second example illustrates, however, in low income cases it may be necessary to adjust the child support obligations proportionally even though they do not exceed 50% of the obligor's net income. This is consistent with the goals of **[CAM]** the SSR to ensure that the obligor retains

sufficient income to maintain the incentive to work so that he or she can support all of the children.

Subdivision (c) also emphasizes that the initial amounts which are calculated for purposes of determining whether a proportional reduction is warranted are only presumptive[ly **correct**] amounts of child support. They are subject to upward or downward adjustment under Rules 1910.16-5 and 1910.16-6 relating to deviation and additional child-related expenses which are typically added to the basic obligation. This is intended only to emphasize that the establishment of appropriate support obligations for children of different families involves the same considerations as the establishment of a support obligation for a child or children of a single family.

Subdivision (d) addresses the priority of the distribution of payments and collections. However, collections realized through the interception of federal tax returns by the Internal Revenue Service are subject to federal distribution priorities. See 45 CFR 303.72(h).