

RULE 1910.16-1 AMOUNT OF SUPPORT. SUPPORT GUIDELINES

(a) Applicability of the Support Guidelines. 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.

[(a)] (b) 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 [grids set forth in Rule 1910.16-2 and as a formula in Rule 1910.16-3] the child support schedule and the chart of proportional expenditures 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 [Rule 1910.16-5] these rules.

[Note]

[Orders for spousal support and alimony pendente lite shall not be in effect simultaneously.]

[(b)](c) Orders for spousal support and alimony pendente lite shall not be in effect simultaneously.

[(c)] (d) 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) 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 to Rule 1910.16-1 — 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 chart of proportional expenditures and 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 have been eliminated. The Committee has chosen to retain the chart and 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 chart and the schedule appear in Rule 1910.6-3 and either one may 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. In cases where the obligor's monthly net income is \$550 or less, however, the schedule must be used to determine his or her basic support obligation.

The amounts of child support set forth in the chart and 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)(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, new Rule 1910.16-6(b) treats the cost of the premium as an additional expense subject to allocation between the parties in proportion to their net incomes. This more accurately reflects the costs of carrying such insurance and also ensures that the obligee receives some financial credit for carrying the insurance. 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 chart and 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.

RULE 1910.16-2 SUPPORT GUIDELINES. [GRIDS] CALCULATION OF NET INCOME

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. § 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

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 obligor is paying \$1,000 per month in rehabilitative alimony for the express purpose of financing 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 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.

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

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 Rule.

(c) Monthly Net Income.

(1) Unless otherwise provided in this Rule, 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 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 party voluntarily assumes a lower paying job, 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.

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 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.

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

(4) Income Potential. Ordinarily, a party 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 obligor has monthly net income of \$750, the presumptively correct amount of support for three children is \$184 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 presumptively correct amount of support shall not reduce the obligor's net income below \$550 per month. For example, if obligor earns \$600 per month and obligee earns \$300 per month, the formula in Part IV of Rule 1910.16-4 would result in a support obligation of \$120 per month. Since this amount leaves the obligor with only \$480 per month, it must be adjusted so that obligor retains at least \$550 per month. The presumptively correct minimum amount of spousal support, therefore, is \$50 per month in this case.

(C) When the obligor's monthly net income is \$550 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 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 obligor's percentage share of the highest amount of support which can be derived from the schedule or the chart for the appropriate number of children and using the parties' actual combined income to determine obligor's percentage share of this amount. The court may award an additional amount of child support based on the remaining combined income and the factors set forth in *Melzer*.

For example, where obligor and 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 or chart in Rule 1910.16-3, find the highest possible combined child support obligation for three children -- \$3,480. Obligor's percentage share of the combined obligation is 81% of \$3,480, or \$2,818. 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 or chart in Rule 1910.16-3, both of which are limited to combined household income of \$15,000, the court may award an additional amount of support based on the

parties' remaining income of \$6,000 and the factors set forth in *Melzer*.

Explanatory Comment to Rule 1910.16-2 — 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. Since the cost of health insurance premiums is now treated as an additional expense subject to allocation between the parties under Rule 1910.16-6, it is no longer deductible from gross 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 the parties' remaining income, the court must use the factors set forth in *Melzer*. It would be improper to apply the formula in Rule 1910.16-4 to this income 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*.

RULE 1910.16-3 SUPPORT GUIDELINES. [FORMULA] BASIC CHILD SUPPORT SCHEDULE AND CHART OF PROPORTIONAL EXPENDITURES

(a) 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 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
	279	407	482	532	577	617

1150							
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
COMBINED NET MONTHLY INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
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
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
COMBINED NET MONTHLY INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
3650		724	1052	1223	1351	1465	1567
3700		733	1063	1238	1368	1483	1586
3750		742	1075	1252	1384	1500	1605
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
5400		982	1413	1655	1829	1983	2121
5450		989	1423	1667	1842	1996	2136
5500		996	1433	1678	1854	2010	2151
COMBINED NET MONTHLY INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
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
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
COMBINED NET MONTHLY		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN

INCOME							
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
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
		1456	2106	2479	2739	2970	3177

9100							
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
COMBINED NET MONTHLY INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
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
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
COMBINED NET MONTHLY INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
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
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
COMBINED NET MONTHLY INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
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
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
15000		2036	2945	3480	3846	4169	4460

(b) Chart of Proportional Expenditures. The following chart sets forth the proportion of combined monthly net income spent on children by income level. It is used to find the parties' basic child support obligation. Unless otherwise provided in these 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.

**PROPORTION OF NET INCOME SPENT
ON CHILDREN BY COMBINED INCOME LEVEL**

Children	\$423- \$1,058	\$1,059- \$1,481	\$1,482- \$1,905	\$1,906- \$2,328	\$2,329- \$2,751	\$2,752- \$3,174
1	\$104, plus 24.32% above \$423	\$258, plus 22.67% above \$1,059	\$354, plus 22.72% above \$1,482	\$451, plus 22.32% above \$1,906	\$545, plus 21.39% above \$2,329	\$636, plus 11.47% above \$2,752
2	\$152, plus 35.44% above \$423	\$377, plus 32.68% above \$1,059	\$515, plus 32.77% above \$1,482	\$654, plus 31.70% above \$1,906	\$788, plus 31.41% above \$2,329	\$921, plus 16.16% above \$2,752
3	\$180, plus 41.93% above \$423	\$446, plus 38.34% above \$1,059	\$609, plus 38.47% above \$1,482	\$772, plus 36.69% above \$1,906	\$927, plus 37.49% above \$2,329	\$1,085, plus 18.62% above \$2,752
4	\$199, plus 46.33% above \$423	\$493, plus 42.37% above \$1,059	\$673, plus 42.50% above \$1,482	\$853, plus 40.54% above \$1,906	\$1,024, plus 41.42% above \$2,329	\$1,199, plus 20.58% above \$2,752
5	\$216, plus 50.22% above \$423	\$535, plus 45.92% above \$1,059	\$729, plus 46.08% above \$1,482	\$924, plus 43.94% above \$1,906	\$1,110, plus 44.90% above \$2,329	\$1,300, plus 22.30% above \$2,752
6	\$231, plus 53.74% above \$423	\$572, plus 49.14% above \$1,059	\$780, plus 49.30% above \$1,482	\$989, plus 47.02% above \$1,906	\$1,188, plus 48.04% above \$2,329	\$1,391, plus 23.87% above \$2,752

Children	\$3,175-\$3,598	\$3,599-\$4,021	\$4,022-\$4,656	\$4,657-\$5,502	\$5,503-\$6,349
1	\$684, plus 7.20% above \$3,175	\$715, plus 17.74% above \$3,599	\$790, plus 14.14% above \$4,022	\$879, plus 13.79% above \$4,657	\$996, plus 13.75% above \$5,503
2	\$989, plus 11.89% above \$3,175	\$1,040, plus 22.97% above \$3,599	\$1,137, plus 20.44% above \$4,022	\$1,267, plus 19.70% above \$4,657	\$1,434, plus 19.74% above \$5,503
3	\$1,164, plus 10.21% above \$3,175	\$1,207, plus 29.49% above \$3,599	\$1,332, plus 23.99% above \$4,022	\$1,485, plus 22.92% above \$4,657	\$1,679, plus 23.11% above \$5,503
4	\$1,286, plus 11.28% above \$3,175	\$1,334, plus 32.59% above \$3,599	\$1,472, plus 26.51% above \$4,022	\$1,640, plus 25.32% above \$4,657	\$1,855, plus 25.54% above \$5,503
5	\$1,395, plus 12.22% above \$3,175	\$1,446, plus 35.33% above \$3,599	\$1,596, plus 28.74% above \$4,022	\$1,778, plus 27.45% above \$4,657	\$2,011, plus 27.68% above \$5,503

6	\$1,492, plus 13.08% above \$3,175	\$1,548, plus 37.80% above \$3,599	\$1,708, plus 30.75% above \$4,022	\$1,903, plus 29.37% above \$4,657	\$2,151, plus 29.62% above \$5,503
Children	\$6,350-\$7,195	\$7,196- \$8,042	\$8,043- \$10,581	\$10,582- \$12,697	\$12,698- \$15,000
1	\$1,113, plus 13.57% above \$6,350	\$1,227, plus 7.05% above \$7,196	\$1,287, plus 15.99% above \$8,043	\$1,693, plus 7.51% above \$10,582	\$1,852, plus 7.97% above \$12,698
2	\$1,601, plus 20.37% above \$6,350	\$1,773, plus 10.65% above \$7,196	\$1,863, plus 22.93% above \$8,043	\$2,446, plus 10.95% above \$10,582	\$2,677, plus 11.60% above \$12,698
3	\$1,874, plus 24.79% above \$6,350	\$2,084, plus 13.13% above \$7,196	\$2,195, plus 26.83% above \$8,043	\$2,877, plus 13.01% above \$10,582	\$3,152, plus 14.26% above \$12,698
4	\$2,071, plus 27.39% above \$6,350	\$2,303, plus 14.51% above \$7,196	\$2,426, plus 29.65% above \$8,043	\$3,179, plus 14.37% above \$10,582	\$3,483, plus 15.76% above \$12,698
5	\$2,245, plus 29.69% above \$6,350	\$2,496, plus 15.73% above \$7,196	\$2,629, plus 32.14% above \$8,043	\$3,446, plus 15.58% above \$10,582	\$3,775, plus 17.08% above \$12,698
6	\$2,402, plus 31.77% above \$6,350	\$2,671, plus 16.83% above \$7,196	\$2,813, plus 34.39% above \$8,043	\$3,687, plus 16.67% above \$10,582	\$4,039, plus 18.28% above \$12,698

RULE 1910.16-4 SUPPORT GUIDELINES. [DEVIATION] 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

	<u>OBLIGOR</u>	<u>OBLIGEE</u>
1. <u>Total Gross Income per pay period</u>	_____	_____
2. <u>Less Deductions</u>	(_____)	(_____)
3. <u>Net Income</u>	_____	_____
4. <u>Conversion to Monthly Amount (if pay period is other than monthly)</u>	_____	_____
5. <u>Combined Total Monthly Net Income</u>	_____	
6. <u>BASIC CHILD SUPPORT OBLIGATION</u> (Determine either from Schedule based on number of children and line 5 combined monthly net income OR from Chart by finding proportion of combined income spent on the children)	_____	
7. <u>Net Income Expressed as a Percentage Share of Income (Divide line 4 by line 5 and multiply by 100)</u>	_____ %	_____ %
8. <u>Each Parent's Monthly Share of the Basic Child Support Obligation (Multiply line 6 and line 7)</u>	_____	_____

PART II. SUBSTANTIAL or SHARED PHYSICAL CUSTODY ADJUSTMENT, IF APPLICABLE
(See subdivision (c) of this Rule)

9. a. <u>Percentage of Time Spent with Children</u> (Divide number of overnights with obligor by 365 and multiply by 100)	_____ %
b. <u>Subtract 30%</u>	_____ %
c. <u>Obligor's Adjusted Percentage Share of the Basic Monthly Support Obligation (Subtract line 9b from line 7)</u>	_____ %
d. <u>Obligor's Adjusted Share of the Basic Monthly Support Obligation (Multiply line 9c and line 6)</u>	_____

e. Further adjustment, if necessary under subdivision (c)(2) of this Rule _____

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

10. a. Obligor's share of child care expenses _____

b. Obligor's share of health insurance premium if obligee is paying the premium _____

c. Less obligee's share of the health insurance premium if obligor is paying the premium (_____)

d. Obligor's share of unreimbursed medical expenses _____

e. Other additional expenses _____

f. Total Additional Expenses _____

11. OBLIGOR'S TOTAL SUPPORT OBLIGATION (Add line 8 (or 9(d) if applicable) and line 10f) _____

PART IV. SPOUSAL SUPPORT OR APL

With Dependent Children

12. Obligor's Monthly Net Income (Line 4) _____

13. Less Obligee's Monthly Net Income (Line 4) (_____)

14. Difference _____

15. Less Obligor's Total Child Support Obligation (Line 11) (_____)

16. Difference _____

17. Multiply by 30% x _____ .30

18. AMOUNT OF MONTHLY SPOUSAL SUPPORT OR APL _____

Without Dependent Children

19. Obligor's Monthly Net Income (Line 4)	_____
20. Less Obligee's Monthly Net Income (Line 4)	(_____)
21. Difference	_____
22. Multiply by 40%	x _____ .40
23. 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 obligor, a rebuttable presumption exists 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 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 obligor and obligee have monthly net incomes of \$5,000 and \$2,300 respectively, their combined child support obligation is \$1,784 for two children. Using the income shares formula in Part I, obligor's share of this obligation is 68%, or \$1,222. 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. 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. If the children spend equal time with both parents, the obligor's percentage share is reduced to 48%, or \$856.

(2) When the children spend equal time with both parents, and application of the formula in Part II results in obligee receiving a larger share of the parties' combined income, the court shall adjust the support obligation so that the combined income is allocated equally between the two households.

Example. Where the obligor and obligee have monthly net incomes of \$3,000 and \$2,500 respectively, their combined child support obligation for two children is \$1,433. Obligor's share of this obligation is 55%, or \$788. If the children spend equal time with both parents, the formula in Part II results in a support obligation of \$501 payable to obligee. Since this amount gives obligee \$3,001 of the combined income, and

leaves obligor with only \$2,499 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 presumptively 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(a) 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 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 and two of whom reside with Wife, and their net monthly incomes are \$1,500 and \$800 respectively, Husband's child support obligation is calculated as follows. Using the formula with either the schedule or the chart in Rule 1910.16-3 for two children, Husband's support obligation for the two children living with Wife is \$508. Using the formula with the schedule or chart in Rule 1910.16-3 for one child, Wife's support obligation for the child living with Husband is \$188. Subtracting \$188 from \$508 produces a net support amount of \$320 payable to Wife as child support.

(2) When calculating a combined child support and spousal or APL obligation, and one or more children reside with each party, the court shall 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. In the example above, Husband's spousal and child support obligation to Wife and two children is \$564. Wife's child support obligation for one child is \$188. Subtracting \$188 from \$564 produces a net support amount of \$376 payable to Wife as spousal and child support.

(e) Support Obligations When Custodial Parent Owes Spousal Support. Where children are residing with the spouse obligated to pay spousal support (custodial parent) and the other spouse (non-custodial parent) has a legal obligation to support these children, the guideline amount of spousal support 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, and awarding the net difference to the non-custodial parent as spousal support.

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 is \$1,000 and the custodial parent's 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 based upon the recomputed net incomes in Step 2 from the schedule and formula for two children, i.e., \$468. 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) from the original support obligation determined in Step 1 (\$640). The recomputed spousal support is \$172.

(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 assume that an order will be unallocated. Therefore, if the order is to be allocated, the formula set forth in this 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. 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.

(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) In the event that 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. §7101 et seq. The court shall provide notice of allocation to the parties.

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 to Rule 1910.16-4 — 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 chart and 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 chart and 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.

RULE 1910.16-5 SUPPORT GUIDELINES. [OPERATION] DEVIATION

(a) 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.

Note

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

(b) 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.

Explanatory Comment to Rule 1910.16-5 — 1998

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 forth the factors for deviation from the presumptively correct amount of support. Subdivision (b)(8) was added to permit the court to consider the length of the marriage in a spousal support or alimony pendente lite case. The primary purpose of this provision 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 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 her basic support obligation.

(1) Except as provided in subsection (2), the total child care expenses shall be reduced by 25% to reflect the federal child care tax credit available to the custodial parent, whether or not the credit is actually claimed by that parent, up to a maximum annual cost of \$2,400 per year for one child and \$4,800 per year for two or more children. For example, where the custodial parent incurs \$7,000 per year of reasonable child care expenses for two children, the net child care expenses subject to allocation between the parties is calculated as follows. Multiply the first \$4,800 of these expenses by .75 — \$3,600. Add the remaining child care expenses of \$2,200 to this amount for a total of \$5,800. Divide this amount by 12 months for a total of \$483 per month of net child care expenses that are subject to allocation between the parties in proportion to their net incomes.

(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 parent's gross income (before considering any support) falls below \$1,200 per month for one child, \$1,600 per month for two children, \$1,800 per month for three children, \$2,000 per month for four children, \$2,300 per month for five children and \$2,500 per month for six children.

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 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 obligor has the financial ability to contribute to those expenses.

(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. If the obligor is paying the premium, then obligee's share is deducted from the obligor's basic support obligation. If the obligee is paying the premium, then 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 other persons or children who are not the subject 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 the subject of the support action. The resulting amount is excluded from allocation.

For example, if Husband pays \$200 per month for a health insurance policy 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, 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.

(3) Pursuant to 23 Pa.C.S. §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.

Note

Subdivision (b) of this Rule does not apply to Medical Assistance. See 23 Pa.C.S. §4326(l).

(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 and obligor's share added to his or her basic support obligation.

(1) For purposes of this subdivision, medical expenses are annual unreimbursed medical expenses in excess of \$250 per person which are recurring and can be reasonably predicted by the court at the time of establishment or modification of the support order. 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 services unless specifically directed in the order of court.

(2) If there are annual medical expenses in excess of \$250 per person which are unpredictable or non-recurring, the court may order that such expenses, if incurred, be allocated in proportion to the parties' net incomes. The court may direct obligor to pay his or her share either to the obligee or directly to the health care provider.

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

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 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" includes first and subsequent mortgages, home equity loans and any other obligations incurred during the marriage which are secured by the marital residence.

Explanatory Comment to Rule 1910.16-6 — 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 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.

New subdivision (e) substantially incorporates former Rule 1910.16(g) and has been modified only to provide some uniformity and certainty as to what constitutes an unusually high mortgage payment that may justify an upward adjustment to the basic support obligation. The change is intended only for the benefit of the obligee living in the marital residence. There is no adjustment if the obligor is living there.

RULE 1910.16-7 SUPPORT GUIDELINES. AWARDS OF CHILD SUPPORT WHEN THERE ARE MULTIPLE FAMILIES

(1) When the total of 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 for 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 (\$354 for the first child and \$353 for the second child) is less than half of the obligor's monthly net income.

(2) When the total of 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 obligor's children among the

households in which those children live.

Example. Obligor is sued for support of an out of wedlock child. 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 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 for the two children of the first marriage, \$359 for the one child of the second marriage, and \$332 for the one child out of wedlock for a total support obligation of \$1,195. 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. 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 obligor, \$0 for the first spouse and \$500 for the second spouse. The guideline amounts for each family are \$308 for the two children of the first marriage and \$347 for the three children of the second marriage for a total support obligation of \$655. Since this total obligation leaves obligor with only \$345 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. Obligor is sued to establish orders for three children born out of wedlock. The net monthly incomes for obligor and for each obligee is \$1,500. The court would determine that the guideline figure for each child is \$322 for a total obligation of \$966 for three children. It would be incorrect to determine the guideline amount for three children, in this case \$664, and then divide that amount among the three children.

(3) For purposes of this Rule, the presumptively correct total of obligor's basic support obligations 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 presumptively correct total of obligor's basic support obligations, the court should ensure that obligor retains at least \$550 per month consistent with Rule 1910.16-2(e).

Example. Assume that obligor is paying \$291 per month support for one child of the first marriage, plus an additional \$50 per month for child care expenses. 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 for obligor and \$0 for both the former and current spouses. Obligor's request for a reduction should be denied because the total of the basic guideline obligations for both children is only \$582 (\$291 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 obligor's contribution to child care expenses for the first child results in an overall

support obligation of \$632 which exceeds 50% of the obligor's net monthly income. Thus, the presumptively correct amount of basic support for the two children is still \$582 (\$291 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. Assume that obligor is paying \$244 per month support for one child of the first marriage. Obligor has one new child of the second intact marriage. The relevant incomes are \$1,000 for obligor and \$0 for both the former and current spouses. No reduction should be given on the basis of obligor's new child because the total of the basic guideline obligations for both children is only \$488 (\$244 for each child) and this amount does not exceed 50% of the obligor's net monthly income. Since, however, this amount leaves obligor with only \$512 per month, the court should proportionally reduce the support obligations so that obligor retains \$550 per month. Thus, the presumptively correct amount of basic support for the two children is \$450 (\$225 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.

Explanatory Comment -- 1998

This new Rule replaces former Rule 1910.16-5(n) relating to 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 (3) has been added to clarify 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 to ensure that obligor retains sufficient income to maintain the incentive to work so that he or she can support all of the children.

Subdivision (3) also emphasizes that the initial amounts which are calculated for purposes of determining whether a proportional reduction is warranted are only presumptively 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.