

SUPREME COURT OF PENNSYLVANIA  
DOMESTIC RELATIONS PROCEDURAL RULES COMMITTEE

RULE PROPOSAL 180

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

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(d) *Reduced or Fluctuating Income.*

(1) *Voluntary **Income** Reduction[ of Income].* [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.]The trier-of-fact shall not adjust a party's net income if the trier-of-fact finds that:

(i) the party's employment earnings reduction resulted from the party willfully attempting to avoid or reduce the support obligation; and

(ii) the party voluntarily assumed a lower paying job, quit a job, left employment, changed occupations, changed employment status to pursue an education, or is fired for cause.

(2) *[Involuntary Reduction of, and Fluctuations in, Income.] Involuntary Income Reduction. Incarceration. 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 unless the trier of fact finds that such a reduction in income was willfully undertaken in an attempt to avoid or reduce the support obligation.]

(i) *Involuntary Income Reduction.* The trier-of-fact shall adjust a party's net income for substantial continuing involuntary decreases in income, including but not

limited to illness, lay-off, termination, job elimination, or an employment situation over which the party has no control.

(ii) Incarceration. Except as set forth in subdivision (d)(2)(ii)(B):

(A) the trier-of-fact shall:

(I) consider an incarcerated party's employment earnings reduction as an involuntary income reduction as set forth in subdivision (d)(2)(i); and

(II) adjust the incarcerated party's net income accordingly.

(B) A party's incarceration for the following reasons shall not constitute an involuntary income reduction:

(I) support enforcement purposes; or

(II) a criminal offense in which the party's dependent child or the obligee was the victim.

(iii) Earnings Fluctuations. The trier-of-fact shall not adjust a party's net income due to normal or temporary earnings fluctuations.

(3) *Seasonal Employees.* [Support orders for seasonal employees, such as construction workers, shall ordinarily be based upon a yearly average.]Generally, the trier-of-fact shall base a seasonal employee's monthly net income on a yearly average.

(4) *Earning Capacity.* [If the trier of fact determines that a party to a support action has willfully failed to obtain or maintain appropriate employment, the trier of fact may impute to that party 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. In order for an

earning capacity to be assessed, the trier of fact must state the reasons for the assessment in writing or on the record. Generally, the trier of fact should not impute an earning capacity that is greater than the amount the party would earn from one full-time position. Determination of what constitutes a reasonable work regimen depends upon all relevant circumstances including the choice of jobs available within a particular occupation, working hours, working conditions and whether a party has exerted substantial good faith efforts to find employment.]

(i) When a party willfully fails to obtain or maintain appropriate employment, the trier-of-fact may impute to the party an income equal to the party's earning capacity.

(A) *Earning Capacity Limitation.* The trier-of-fact:

(I) shall not impute to the party an earning capacity that exceeds the amount the party could earn from one full-time position; and

(II) shall determine a reasonable work regimen based upon the party's relevant circumstances, including the jobs available within a particular occupation, working hours and conditions, and whether a party has exerted substantial good faith efforts to find employment.

(B) The trier-of-fact shall base the party's earning capacity on the subdivision (d)(4)(ii) factors.

(C) After assessing a party's earning capacity, the trier-of-fact shall state the reasons for the assessment in writing or on the record.

(D) When the trier-of-fact imputes an earning capacity to a party who would otherwise have childcare expenses if the party were employed, the trier-of-fact shall apportion a reasonable childcare amount between the parties consistent with Pa.R.C.P. No. 1910.16-6(a) even though childcare expenses are not actually incurred.

**(ii) Factors. In determining a party's earning capacity, the trier-of-fact shall consider the party's:**

**(A) assets;**

**(B) residence;**

**(C) employment and earnings history;**

**(D) job skills;**

**(E) educational attainment;**

**(F) literacy;**

**(G) age;**

**(H) health;**

**(I) criminal record and other employment barriers;**

**(J) record of seeking work;**

**(K) local job market, including the availability of employers who are willing to hire the party;**

**(L) local community prevailing earnings level;**

**(M) child care responsibilities; and**

**(N) other relevant factors.**

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

**[(1) *Low-Income Cases.***

**(i) If the obligor's monthly net income and corresponding number of children fall into the shaded area of the schedule set forth in Pa.R.C.P. No. 1910.16-3, the basic child support obligation shall be calculated initially by using the obligor's monthly net income only. For example, if the obligor has monthly net income of \$1,100,**

the presumptive support amount for three children is \$110 per month. This amount is determined directly from the schedule in Pa.R.C.P. No. 1910.16-3. Next, the obligor's child support obligation is calculated by using the parties' combined monthly net incomes and the appropriate formula in Pa.R.C.P. No. 1910.16-4. The lower of the two calculated amounts shall be the obligor's basic child support obligation.

**Example 1:** The parties have two children. The obligor has monthly net income of \$1,500, which falls into the shaded area of the schedule for two children. Using only the obligor's monthly net income, the amount of support for two children would be \$472. Next, calculate support using the parties' combined monthly net incomes. The obligee has monthly net income of \$2,500 so the combined monthly net income of the parties is \$4,000. The basic child support amount at that income level for two children is \$1,269. As the obligor's income is 38% of the combined monthly net income of the parties, the obligor's share of the basic support amount is \$482. As the amount of support the obligor would pay using only the obligor's income is less than the amount calculated using the parties' combined monthly net incomes, the lower amount would be awarded, and the obligor's basic child support obligation would be \$472.

- (ii) In computing a basic spousal support or alimony *pendente lite* obligation, the presumptive support amount shall not reduce the obligor's monthly net income below the Self-Support Reserve of \$981 per month.

**Example 2:** If the obligor earns \$1,000 per month and the obligee earns \$300 per month, the formula in Pa.R.C.P. No. 1910.16-4(a)(1)(Part B) would result in a support obligation of \$213 per month ( $(\$1,000 \times 33\%)$  or  $\$333$  minus  $(\$300 \times 40\%)$  or \$120 for a total of \$213). Since this amount leaves the obligor with only \$787 per month, it must be adjusted so that the obligor retains at least \$981 per month. The presumptive minimum spousal support amount, therefore, is \$19 per month in this case.

- (iii) If the obligor's monthly net income is \$981 or less, the trier-of-fact may award support only after consideration of the parties' actual financial resources and living expenses.

- (2) **High-Income Cases.** If the parties' combined monthly net income exceeds \$30,000 per month, child support, spousal

support, and alimony *pendente lite* calculations shall be pursuant to Pa.R.C.P. No. 1910.16-3.1.

*Note: See Hanrahan v. Bakker, 186 A.3d 958 (Pa. 2018)]*

**(1) Low-Income Cases.**

**(i) Self-Support Reserve (SSR).**

**(A) The SSR is the minimum income reserved to the obligor to meet the obligor's basic needs.**

**(B) The SSR amount is \$ 1,063 per month.**

**(ii) Actions for Child Support Only. When the obligor's monthly net income and the number of children in the action intersect in the Basic Child Support Schedule's shaded area as set forth in Pa.R.C.P. No. 1910.16-3, the trier-of-fact shall determine the obligor's basic child support obligation utilizing the lesser of the two calculated amounts from the following methodologies.**

**(A) The initial calculation is determined by using the obligor's monthly net income only, the schedule set forth in Pa.R.C.P. No. 1910.16-3, and the number of children.**

**(B) The second calculation is determined by using the parties' combined monthly net income and the basic child support formula in Pa.R.C.P. No. 1910.16-4(a).**

**Example 1: The parties have two children. The obligee has monthly net income of \$2,500. The obligor has monthly net income of \$1,500, which falls into the shaded area of the schedule for two children. The initial calculation is made using only the obligor's monthly net income. The basic child support obligation for two children would be \$472. The second calculation uses the parties' combined monthly net income. The parties' combined monthly net income is \$4,000. The basic child support obligation for two children is \$1,269. The obligor's proportionate share of the parties' combined monthly net income is 38% with a basic child support obligation of \$482. The obligor's basic child support obligation using only the obligor's income is less than the amount calculated using the parties' combined monthly net income. As a result, the trier-of-fact**

should award the lower amount, and the obligor's basic child support obligation is \$472.

(iii) *Actions for Spousal Support/Alimony Pendente Lite Only.*

- (A) After calculating the spousal support or alimony *pendente lite* obligation as provided in Pa.R.C.P. No. 1910.16-4, the spousal support obligation shall not reduce the obligor's monthly net income below the SSR.
- (B) If the obligor's monthly net income after subtracting the spousal support or alimony *pendente lite* obligation is less than the SSR, the trier-of-fact shall adjust the support obligation downward by an amount sufficient for the obligor to retain the SSR amount.

*Example 2:* The obligor has \$1,000 monthly net income, and the obligee has \$300 monthly net income. The formula in Pa.R.C.P. No. 1910.16-4(a)(1)(Part B) would result in a monthly spousal support obligation of \$213 ((\$1,000 x 33%) or \$333 minus (\$300 x 40%) or \$120 for a total of \$213). Since this amount leaves the obligor with only \$787 per month, the trier-of-fact should adjust the support obligation so the obligor retains at least \$981 per month. Therefore, the presumptive minimum spousal support obligation is \$19 per month (\$1,000 - \$981).

(iv) *Actions with Child Support and Spousal Support or Alimony Pendente Lite.*

- (A) The trier-of-fact shall calculate the spousal support or alimony *pendente lite* obligation as provided in Pa.R.C.P. No. 1910.16-4.
- (B) The trier-of-fact shall subtract the calculated spousal support or alimony *pendente lite* obligation from the obligor's monthly net income to determine the obligor's adjusted monthly net income.
- (C) When the obligor's adjusted monthly net income and the number of children in the action intersect in the Basic Child Support Schedule's shaded area

as set forth in Pa.R.C.P. No. 1910.16-3, the trier-of-fact:

(I) shall not award spousal support or alimony *pendente lite*; and

(II) shall calculate child support as provided in subdivision (e)(1)(ii).

*Example 3:* Obligor and obligee have monthly net incomes of \$2,000 and \$165, respectively, and have two children. Calculating spousal support under (A) results in a spousal support obligation of \$450 ( $\$2,000 \times 25\%$  minus  $\$165 \times 30\%$ ). Obligor's adjusted monthly net income ( $\$2,000$  minus  $\$450$ ) is  $\$1,550$ . Obligor's adjusted monthly net income of  $\$1,550$  with two children is in the shaded area of the Basic Child Support Schedule, and as a result, the trier-of-fact shall not award spousal support. Instead, the trier-of-fact should award child support only as provided in subdivision (e)(1)(ii).

(D) When the obligor's monthly net income and the number of children in the action do not intersect in the Basic Child Support Schedule's shaded area as set forth in Pa.R.C.P. No. 1910.16-3, the trier-of-fact shall calculate child support consistent with Pa.R.C.P. No. 1910.16-4.

(I) The combined spousal support or alimony *pendente lite* and basic child support obligations shall not reduce the obligor's remaining monthly net income below the SSR.

(II) If the obligor's monthly net income after subtracting the spousal support or alimony *pendente lite* and basic child support obligations is less than the SSR, the trier-of-fact shall adjust the support obligation downward by an amount sufficient for the obligor to retain the SSR amount.

(2) *High-Income Cases.* If the parties' combined monthly net income exceeds \$30,000 per month, the trier-of-fact shall calculate child support, spousal support, and alimony



**pendente lite pursuant to Pa.R.C.P. No. 1910.16-3.1.**

**Note: See Hanrahan v. Bakker, 186 A.3d 958 (Pa. 2018)**

\* \* \*

Comment — 2021

The Self-Support Reserve is determined by the Federal Poverty Guideline for one person converted to a monthly amount — currently \$1,063 — for the year the Basic Child Support Schedule was derived.

Subdivision (e)(1) addresses low-income cases and has been completely rewritten and identifies the current Self-Support Reserve (SSR) amount as \$1,063 per month. The SSR is the amount of the obligor's net income reserved to meet the obligor's basic needs. Subdivisions (e)(1)(ii)-(iv) adjust the methodology for calculating support when the obligor's net income is at or near the SSR amount.

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

The following schedule represents the amounts spent on children of intact families by combined monthly net income and number of children. Combined monthly net income is on the schedule's vertical axis and the number of children is on the schedule's horizontal axis. This schedule determines the basic child support obligation. Unless these rules provide otherwise, the obligor's share of the basic support obligation shall be computed using either the formula set forth in Pa.R.C.P. No. 1910.16-4(a)(1)(Part C) or (2)(Part I).

**\*\*\* This Schedule replaces the current Schedule its entirety \*\*\***

Basic Child Support Schedule						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
1100	33	33	34	34	34	35
1150	78	79	80	81	81	82
1200	123	124	126	127	128	130
1250	168	170	172	174	175	177
1300	213	215	218	220	222	225
1350	258	261	264	267	269	272
1400	303	306	310	313	316	320
1450	334	352	356	360	363	367
1500	346	397	402	406	410	415
1550	357	443	448	453	457	462
1600	369	488	494	499	504	510
1650	380	534	540	546	551	557
1700	392	579	586	592	598	605
1750	403	614	632	639	645	652
1800	415	632	678	685	692	700
1850	426	649	724	732	739	747
1900	438	667	770	778	786	795
1950	449	684	816	825	833	842
2000	461	702	848	871	880	890
2050	472	719	869	918	927	937
2100	484	737	891	964	974	985
2150	495	754	912	1011	1021	1032
2200	507	772	933	1042	1068	1080
2250	518	789	954	1066	1115	1127
2300	530	807	976	1090	1162	1175
2350	541	825	997	1113	1209	1222

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2400	553	842	1018	1137	1251	<b>1270</b>
2450	565	860	1039	1161	1277	<b>1317</b>
2500	576	877	1060	1184	1303	<b>1365</b>
2550	588	895	1082	1208	1329	<b>1412</b>
2600	599	912	1103	1232	1355	<b>1460</b>
2650	611	930	1124	1255	1381	1501
2700	622	947	1145	1279	1407	1530
2750	634	965	1166	1303	1433	1558
2800	645	980	1184	1322	1455	1581
2850	657	995	1201	1342	1476	1604
2900	668	1010	1219	1361	1497	1628
2950	680	1026	1236	1381	1519	1651
3000	691	1041	1253	1400	1540	1674
3050	703	1056	1271	1420	1562	1697
3100	714	1071	1288	1439	1583	1721
3150	726	1086	1306	1458	1604	1744
3200	737	1103	1325	1479	1627	1769
3250	747	1120	1345	1502	1652	1796
3300	758	1137	1365	1524	1677	1823
3350	768	1154	1385	1547	1702	1850
3400	778	1171	1405	1569	1726	1876
3450	789	1188	1425	1592	1751	1903
3500	799	1205	1445	1614	1776	1930
3550	810	1222	1465	1637	1800	1957
3600	820	1238	1485	1659	1825	1983
3650	828	1251	1500	1676	1843	2003
3700	837	1264	1515	1692	1862	2023
3750	845	1276	1530	1709	1880	2044
3800	854	1289	1545	1726	1898	2064
3850	862	1302	1560	1743	1917	2084
3900	871	1314	1575	1759	1935	2104
3950	879	1327	1590	1776	1954	2124
4000	888	1340	1605	1793	1972	2144
4050	894	1349	1616	1805	1986	2159
4100	900	1357	1625	1815	1996	2170
4150	905	1364	1633	1824	2007	2181
4200	910	1372	1642	1834	2017	2193
4250	915	1379	1650	1843	2028	2204
4300	920	1387	1659	1853	2038	2215
4350	926	1394	1667	1862	2048	2227

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4400	931	1402	1676	1872	2059	2238
4450	936	1409	1684	1881	2069	2249
4500	941	1414	1688	1886	2074	2255
4550	945	1420	1692	1890	2079	2260
4600	950	1425	1697	1895	2085	2266
4650	955	1431	1701	1900	2090	2272
4700	960	1436	1706	1905	2096	2278
4750	964	1441	1710	1910	2101	2284
4800	969	1447	1714	1915	2107	2290
4850	974	1452	1719	1920	2112	2296
4900	980	1461	1730	1933	2126	2311
4950	986	1473	1745	1949	2144	2330
5000	993	1484	1759	1965	2162	2350
5050	999	1495	1774	1982	2180	2370
5100	1006	1506	1789	1998	2198	2389
5150	1012	1517	1803	2014	2216	2409
5200	1019	1528	1818	2031	2234	2428
5250	1026	1539	1833	2047	2252	2448
5300	1032	1549	1845	2061	2267	2464
5350	1036	1553	1849	2065	2272	2469
5400	1040	1558	1853	2069	2276	2474
5450	1044	1562	1856	2073	2281	2479
5500	1048	1567	1860	2078	2285	2484
5550	1052	1571	1864	2082	2290	2489
5600	1056	1576	1867	2086	2294	2494
5650	1060	1581	1871	2090	2299	2499
5700	1064	1585	1875	2094	2304	2504
5750	1069	1592	1881	2101	2312	2513
5800	1074	1599	1889	2110	2321	2523
5850	1080	1606	1896	2118	2330	2532
5900	1085	1614	1903	2126	2339	2542
5950	1091	1621	1911	2134	2348	2552
6000	1097	1628	1918	2143	2357	2562
6050	1102	1636	1926	2151	2366	2572
6100	1108	1643	1933	2159	2375	2582
6150	1114	1651	1942	2169	2386	2594
6200	1122	1663	1955	2184	2402	2611
6250	1131	1675	1968	2198	2418	2628
6300	1139	1686	1981	2212	2434	2645
6350	1147	1698	1993	2227	2449	2662

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6400	1155	1709	2006	2241	2465	2680
6450	1164	1721	2019	2255	2481	2697
6500	1172	1733	2032	2270	2497	2714
6550	1180	1744	2045	2284	2512	2731
6600	1188	1756	2058	2298	2528	2748
6650	1197	1767	2070	2313	2544	2765
6700	1205	1779	2083	2327	2560	2783
6750	1213	1791	2096	2341	2576	2800
6800	1220	1801	2109	2356	2591	2817
6850	1226	1811	2122	2370	2607	2834
6900	1232	1821	2135	2385	2623	2851
6950	1238	1831	2148	2399	2639	2869
7000	1244	1841	2161	2414	2655	2886
7050	1250	1851	2174	2428	2671	2903
7100	1256	1861	2187	2443	2687	2921
7150	1262	1871	2200	2457	2703	2938
7200	1268	1881	2213	2472	2719	2955
7250	1274	1891	2226	2486	2735	2972
7300	1281	1901	2239	2500	2750	2990
7350	1287	1911	2251	2515	2766	3007
7400	1293	1921	2264	2529	2782	3024
7450	1297	1928	2272	2538	2792	3035
7500	1302	1934	2279	2546	2801	3044
7550	1307	1941	2287	2554	2809	3054
7600	1312	1947	2294	2562	2818	3064
7650	1316	1954	2301	2570	2827	3073
7700	1321	1960	2308	2578	2836	3083
7750	1326	1967	2315	2586	2845	3092
7800	1330	1973	2322	2594	2854	3102
7850	1335	1980	2330	2602	2862	3111
7900	1340	1987	2337	2610	2871	3121
7950	1345	1993	2344	2618	2880	3131
8000	1349	2000	2351	2626	2889	3140
8050	1354	2006	2359	2635	2898	3150
8100	1360	2015	2367	2644	2908	3161
8150	1366	2023	2375	2653	2918	3172
8200	1372	2031	2384	2662	2929	3183
8250	1379	2039	2392	2672	2939	3194
8300	1385	2047	2400	2681	2949	3206
8350	1391	2055	2408	2690	2959	3217

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8400	1397	2063	2417	2699	2969	3228
8450	1403	2071	2425	2709	2980	3239
8500	1409	2079	2433	2718	2990	3250
8550	1415	2087	2442	2727	3000	3261
8600	1421	2095	2450	2737	3010	3272
8650	1427	2103	2458	2746	3020	3283
8700	1433	2111	2466	2755	3031	3294
8750	1439	2119	2475	2764	3041	3305
8800	1445	2127	2483	2774	3051	3316
8850	1451	2135	2491	2783	3061	3327
8900	1457	2143	2499	2791	3070	3337
8950	1461	2147	2503	2796	3076	3343
9000	1465	2152	2508	2801	3082	3350
9050	1468	2157	2513	2807	3087	3356
9100	1472	2162	2517	2812	3093	3362
9150	1476	2167	2522	2817	3099	3368
9200	1480	2172	2526	2822	3104	3374
9250	1484	2177	2531	2827	3110	3381
9300	1488	2181	2536	2832	3116	3387
9350	1492	2186	2540	2838	3121	3393
9400	1495	2191	2545	2843	3127	3399
9450	1499	2196	2550	2848	3133	3405
9500	1503	2201	2554	2853	3138	3412
9550	1507	2206	2559	2858	3144	3418
9600	1511	2210	2564	2864	3150	3424
9650	1515	2215	2568	2869	3156	3430
9700	1519	2220	2573	2874	3161	3436
9750	1524	2227	2580	2882	3170	3446
9800	1531	2238	2593	2896	3186	3463
9850	1538	2248	2605	2910	3201	3479
9900	1545	2259	2618	2924	3216	3496
9950	1552	2269	2630	2938	3231	3513
10000	1559	2280	2642	2952	3247	3529
10050	1566	2290	2655	2966	3262	3546
10100	1573	2301	2667	2979	3277	3562
10150	1581	2312	2680	2993	3293	3579
10200	1588	2322	2692	3007	3308	3596
10250	1595	2333	2705	3021	3323	3612
10300	1602	2343	2717	3035	3339	3629
10350	1609	2354	2730	3049	3354	3646

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10400	1616	2365	2742	3063	3369	3662
10450	1623	2375	2754	3077	3384	3679
10500	1631	2386	2767	3091	3400	3695
10550	1638	2396	2779	3105	3415	3712
10600	1645	2407	2792	3118	3430	3729
10650	1652	2417	2804	3132	3446	3745
10700	1659	2428	2817	3146	3461	3762
10750	1666	2439	2829	3160	3476	3779
10800	1673	2449	2842	3174	3491	3795
10850	1680	2460	2854	3188	3507	3812
10900	1688	2470	2867	3202	3522	3828
10950	1695	2481	2879	3216	3537	3845
11000	1702	2491	2891	3230	3553	3862
11050	1708	2499	2899	3239	3562	3872
11100	1713	2507	2907	3247	3572	3883
11150	1719	2514	2915	3256	3581	3893
11200	1725	2522	2922	3264	3591	3903
11250	1730	2529	2930	3273	3600	3913
11300	1736	2537	2938	3282	3610	3924
11350	1742	2544	2946	3290	3619	3934
11400	1747	2552	2953	3299	3629	3944
11450	1753	2559	2961	3307	3638	3955
11500	1759	2567	2969	3316	3648	3965
11550	1764	2574	2976	3325	3657	3975
11600	1770	2582	2984	3333	3667	3986
11650	1776	2589	2992	3342	3676	3996
11700	1782	2597	3000	3350	3686	4006
11750	1787	2604	3007	3359	3695	4016
11800	1793	2612	3015	3368	3704	4027
11850	1799	2619	3023	3376	3714	4037
11900	1804	2627	3030	3385	3723	4047
11950	1810	2634	3038	3394	3733	4058
12000	1816	2642	3046	3402	3742	4068
12050	1821	2649	3053	3411	3752	4078
12100	1827	2657	3061	3419	3761	4089
12150	1833	2664	3069	3428	3771	4099
12200	1838	2672	3077	3437	3780	4109
12250	1844	2679	3084	3445	3790	4119
12300	1850	2687	3092	3454	3799	4130
12350	1855	2695	3100	3462	3809	4140



## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12400	1861	2702	3107	3471	3818	4150
12450	1867	2710	3115	3480	3828	4161
12500	1873	2717	3123	3488	3837	4171
12550	1878	2725	3131	3497	3847	4181
12600	1884	2732	3138	3505	3856	4191
12650	1890	2740	3146	3514	3865	4202
12700	1895	2747	3154	3523	3875	4213
12750	1900	2756	3166	3536	3890	4228
12800	1905	2764	3177	3549	3904	4244
12850	1910	2773	3189	3562	3918	4259
12900	1915	2782	3200	3575	3932	4274
12950	1920	2790	3212	3588	3947	4290
13000	1925	2799	3224	3601	3961	4305
13050	1930	2807	3235	3614	3975	4321
13100	1935	2816	3247	3627	3989	4336
13150	1940	2825	3258	3640	4004	4352
13200	1945	2833	3270	3652	4018	4367
13250	1950	2842	3281	3665	4032	4383
13300	1955	2850	3293	3678	4046	4398
13350	1960	2859	3305	3691	4060	4414
13400	1965	2868	3316	3704	4075	4429
13450	1970	2876	3328	3717	4089	4445
13500	1975	2885	3339	3730	4103	4460
13550	1980	2893	3351	3743	4117	4476
13600	1985	2902	3363	3756	4132	4491
13650	1990	2910	3374	3769	4146	4506
13700	1995	2919	3386	3782	4160	4522
13750	2000	2928	3397	3795	4174	4537
13800	2005	2936	3409	3808	4188	4553
13850	2010	2945	3420	3821	4203	4568
13900	2015	2953	3432	3834	4217	4584
13950	2020	2962	3444	3847	4231	4599
14000	2025	2971	3455	3859	4245	4615
14050	2030	2979	3467	3872	4260	4630
14100	2035	2988	3478	3885	4274	4646
14150	2040	2996	3490	3898	4288	4661
14200	2045	3005	3502	3911	4302	4677
14250	2050	3014	3513	3924	4317	4692
14300	2055	3022	3525	3937	4331	4708
14350	2060	3031	3536	3950	4345	4723

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14400	2065	3039	3548	3963	4359	4738
14450	2070	3048	3559	3976	4373	4754
14500	2075	3056	3571	3989	4388	4769
14550	2080	3065	3583	4002	4402	4785
14600	2085	3074	3594	4015	4416	4800
14650	2090	3082	3606	4028	4430	4816
14700	2095	3091	3617	4041	4445	4831
14750	2100	3099	3629	4053	4459	4847
14800	2105	3108	3640	4066	4473	4862
14850	2110	3117	3652	4079	4487	4878
14900	2115	3125	3664	4092	4502	4893
14950	2120	3134	3675	4105	4516	4909
15000	2125	3142	3687	4118	4530	4924
15050	2130	3151	3698	4131	4544	4940
15100	2135	3160	3710	4144	4558	4955
15150	2140	3168	3722	4157	4573	4970
15200	2145	3177	3733	4170	4587	4986
15250	2150	3185	3744	4182	4600	5000
15300	2155	3192	3752	4191	4610	5011
15350	2161	3200	3760	4200	4620	5022
15400	2166	3207	3769	4210	4631	5034
15450	2171	3215	3777	4219	4641	5045
15500	2176	3222	3786	4229	4651	5056
15550	2181	3229	3794	4238	4662	5067
15600	2186	3237	3802	4247	4672	5078
15650	2192	3244	3811	4257	4682	5090
15700	2197	3252	3819	4266	4693	5101
15750	2202	3259	3828	4275	4703	5112
15800	2207	3266	3836	4285	4713	5123
15850	2212	3274	3844	4294	4724	5135
15900	2218	3281	3853	4304	4734	5146
15950	2223	3289	3861	4313	4744	5157
16000	2228	3296	3870	4322	4754	5168
16050	2233	3304	3878	4332	4765	5179
16100	2238	3311	3886	4341	4775	5191
16150	2244	3318	3895	4350	4785	5202
16200	2249	3326	3903	4360	4796	5213
16250	2254	3333	3911	4369	4806	5224
16300	2259	3341	3920	4378	4816	5235
16350	2264	3348	3928	4388	4827	5247

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16400	2269	3355	3937	4397	4837	5258
16450	2275	3363	3945	4407	4847	5269
16500	2280	3370	3953	4416	4858	5280
16550	2285	3378	3962	4425	4868	5291
16600	2290	3385	3970	4435	4878	5303
16650	2295	3393	3979	4444	4888	5314
16700	2301	3400	3987	4453	4899	5325
16750	2306	3407	3995	4463	4909	5336
16800	2311	3415	4004	4472	4919	5347
16850	2316	3422	4012	4482	4930	5359
16900	2321	3430	4021	4491	4940	5370
16950	2327	3437	4029	4500	4950	5381
17000	2332	3445	4037	4510	4961	5392
17050	2337	3452	4046	4519	4971	5403
17100	2342	3459	4054	4528	4981	5415
17150	2347	3467	4062	4538	4992	5426
17200	2352	3474	4071	4547	5002	5437
17250	2358	3482	4079	4557	5012	5448
17300	2363	3489	4088	4566	5023	5459
17350	2368	3496	4096	4575	5033	5471
17400	2373	3504	4104	4585	5043	5482
17450	2378	3511	4113	4594	5053	5493
17500	2384	3519	4121	4603	5064	5504
17550	2389	3526	4130	4613	5074	5515
17600	2394	3534	4138	4622	5084	5527
17650	2399	3541	4146	4632	5095	5538
17700	2404	3548	4155	4641	5105	5549
17750	2410	3556	4163	4650	5115	5560
17800	2415	3563	4172	4660	5126	5572
17850	2420	3571	4180	4669	5136	5583
17900	2425	3578	4188	4678	5146	5594
17950	2430	3585	4197	4688	5157	5605
18000	2435	3593	4205	4697	5167	5616
18050	2441	3600	4214	4706	5177	5628
18100	2446	3608	4222	4716	5187	5639
18150	2451	3615	4230	4725	5198	5650
18200	2456	3623	4239	4735	5208	5661
18250	2461	3630	4247	4744	5218	5672
18300	2467	3637	4255	4753	5229	5684
18350	2472	3645	4264	4763	5239	5695

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
18400	2477	3652	4272	4772	5249	5706
18450	2482	3660	4281	4781	5260	5717
18500	2487	3667	4289	4791	5270	5728
18550	2493	3674	4297	4800	5280	5740
18600	2498	3682	4306	4810	5291	5751
18650	2503	3689	4314	4819	5301	5762
18700	2508	3697	4323	4828	5311	5773
18750	2513	3704	4331	4838	5321	5784
18800	2519	3712	4339	4847	5332	5796
18850	2524	3719	4348	4856	5342	5807
18900	2529	3726	4356	4866	5352	5818
18950	2534	3734	4365	4875	5363	5829
19000	2539	3741	4373	4885	5373	5840
19050	2544	3749	4381	4894	5383	5852
19100	2550	3756	4390	4903	5394	5863
19150	2555	3763	4398	4913	5404	5874
19200	2560	3771	4406	4922	5414	5885
19250	2565	3778	4415	4931	5425	5896
19300	2570	3786	4423	4941	5435	5908
19350	2576	3793	4432	4950	5445	5919
19400	2581	3801	4440	4960	5455	5930
19450	2586	3808	4448	4969	5466	5941
19500	2591	3815	4457	4978	5476	5953
19550	2596	3823	4465	4988	5486	5964
19600	2602	3830	4474	4997	5497	5975
19650	2607	3838	4482	5006	5507	5986
19700	2612	3845	4490	5016	5517	5997
19750	2617	3852	4499	5025	5528	6009
19800	2622	3860	4507	5034	5538	6020
19850	2627	3867	4516	5044	5548	6031
19900	2633	3875	4524	5053	5559	6042
19950	2638	3882	4532	5063	5569	6053
20000	2643	3890	4541	5072	5579	6065
20050	2648	3897	4549	5081	5589	6076
20100	2653	3904	4557	5091	5600	6087
20150	2659	3912	4566	5100	5610	6098
20200	2664	3919	4574	5109	5620	6109
20250	2669	3927	4583	5119	5631	6121
20300	2674	3934	4591	5128	5641	6132
20350	2679	3941	4599	5138	5651	6143

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
20400	2685	3949	4608	5147	5662	6154
20450	2690	3956	4616	5156	5672	6165
20500	2695	3964	4625	5166	5682	6177
20550	2700	3971	4633	5175	5693	6188
20600	2705	3979	4641	5184	5703	6199
20650	2710	3986	4650	5194	5713	6210
20700	2716	3993	4658	5203	5723	6221
20750	2721	4001	4667	5213	5734	6233
20800	2726	4008	4675	5222	5744	6244
20850	2731	4016	4683	5231	5754	6255
20900	2736	4023	4692	5241	5765	6266
20950	2742	4030	4700	5250	5775	6277
21000	2747	4038	4709	5259	5785	6289
21050	2752	4045	4717	5269	5796	6300
21100	2757	4053	4725	5278	5806	6311
21150	2762	4060	4734	5288	5816	6322
21200	2768	4068	4742	5297	5827	6333
21250	2773	4075	4750	5306	5837	6345
21300	2778	4082	4759	5316	5847	6356
21350	2783	4090	4767	5325	5858	6367
21400	2788	4097	4776	5334	5868	6378
21450	2793	4105	4784	5344	5878	6390
21500	2799	4112	4792	5353	5888	6401
21550	2804	4119	4801	5362	5899	6412
21600	2809	4127	4809	5372	5909	6423
21650	2814	4134	4818	5381	5919	6434
21700	2819	4142	4826	5391	5930	6446
21750	2825	4149	4834	5400	5940	6457
21800	2830	4157	4843	5409	5950	6468
21850	2835	4164	4851	5419	5961	6479
21900	2840	4171	4860	5428	5971	6490
21950	2845	4173	4862	5430	5974	6493
22000	2850	4174	4862	5431	5974	6494
22050	2854	4174	4863	5432	5975	6495
22100	2859	4175	4863	5432	5976	6495
22150	2864	4175	4864	5433	5976	6496
22200	2869	4176	4864	5434	5977	6497
22250	2873	4176	4865	5434	5978	6498
22300	2878	4177	4866	5435	5978	6498
22350	2883	4177	4866	5435	5979	6499

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
22400	2888	4178	4867	5436	5980	6500
22450	2892	4178	4867	5437	5980	6501
22500	2897	4179	4868	5437	5981	6501
22550	2902	4179	4868	5438	5982	6502
22600	2907	4179	4869	5439	5982	6503
22650	2911	4180	4869	5439	5983	6504
22700	2916	4180	4870	5440	5984	6504
22750	2921	4181	4871	5440	5984	6505
22800	2926	4181	4871	5441	5985	6506
22850	2930	4182	4872	5442	5986	6507
22900	2935	4182	4872	5442	5986	6507
22950	2940	4183	4873	5443	5987	6508
23000	2945	4183	4873	5443	5988	6509
23050	2949	4184	4874	5444	5989	6510
23100	2954	4184	4874	5445	5989	6510
23150	2959	4185	4875	5445	5990	6511
23200	2963	4185	4876	5446	5991	6512
23250	2968	4186	4876	5447	5991	6513
23300	2973	4186	4877	5447	5992	6513
23350	2978	4187	4877	5448	5993	6514
23400	2982	4187	4878	5448	5993	6515
23450	2987	4188	4878	5449	5994	6515
23500	2992	4188	4879	5450	5995	6516
23550	2997	4189	4879	5450	5995	6517
23600	3001	4189	4880	5451	5996	6518
23650	3006	4189	4881	5452	5997	6518
23700	3011	4190	4881	5452	5997	6519
23750	3016	4190	4882	5453	5998	6520
23800	3020	4191	4882	5453	5999	6521
23850	3025	4191	4883	5454	5999	6521
23900	3030	4192	4883	5455	6000	6522
23950	3035	4192	4884	5455	6001	6523
24000	3039	4193	4884	5456	6002	6524
24050	3044	4193	4885	5457	6002	6524
24100	3049	4194	4886	5457	6003	6525
24150	3054	4194	4886	5458	6004	6526
24200	3058	4195	4887	5458	6004	6527
24250	3063	4195	4887	5459	6005	6527
24300	3068	4196	4888	5460	6006	6528
24350	3072	4196	4888	5460	6006	6529

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
24400	3077	4197	4889	5461	6007	6530
24450	3082	4197	4889	5462	6008	6530
24500	3087	4198	4890	5462	6008	6531
24550	3091	4198	4891	5463	6009	6532
24600	3096	4199	4891	5463	6010	6533
24650	3101	4199	4892	5464	6010	6533
24700	3106	4200	4892	5465	6011	6534
24750	3110	4200	4893	5465	6012	6535
24800	3115	4200	4893	5466	6012	6536
24850	3120	4201	4894	5466	6013	6536
24900	3125	4201	4894	5467	6014	6537
24950	3129	4202	4895	5468	6014	6538
25000	3134	4202	4896	5468	6015	6538
25050	3139	4203	4896	5469	6016	6539
25100	3144	4203	4897	5470	6017	6540
25150	3148	4204	4897	5470	6017	6541
25200	3153	4204	4898	5471	6018	6541
25250	3158	4205	4898	5471	6019	6542
25300	3162	4205	4899	5472	6019	6543
25350	3167	4206	4899	5473	6020	6544
25400	3172	4206	4900	5473	6021	6544
25450	3177	4207	4901	5474	6021	6545
25500	3181	4207	4901	5475	6022	6546
25550	3186	4208	4902	5475	6023	6547
25600	3191	4208	4902	5476	6023	6547
25650	3196	4209	4903	5476	6024	6548
25700	3200	4209	4903	5477	6025	6549
25750	3205	4210	4904	5478	6025	6550
25800	3210	4210	4904	5478	6026	6550
25850	3215	4210	4905	5479	6027	6551
25900	3219	4211	4906	5480	6027	6552
25950	3224	4211	4906	5480	6028	6553
26000	3229	4212	4907	5481	6029	6553
26050	3234	4212	4907	5481	6030	6554
26100	3238	4213	4908	5482	6030	6555
26150	3243	4213	4908	5483	6031	6556
26200	3248	4214	4909	5483	6032	6556
26250	3253	4214	4909	5484	6032	6557
26300	3257	4215	4910	5484	6033	6558
26350	3262	4215	4911	5485	6034	6559

## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
26400	3267	4216	4911	5486	6034	6559
26450	3271	4216	4912	5486	6035	6560
26500	3276	4217	4912	5487	6036	6561
26550	3281	4217	4913	5488	6036	6562
26600	3286	4218	4913	5488	6037	6562
26650	3290	4218	4914	5489	6038	6563
26700	3295	4219	4914	5489	6038	6564
26750	3300	4219	4915	5490	6039	6564
26800	3305	4220	4916	5491	6040	6565
26850	3309	4220	4916	5491	6040	6566
26900	3314	4221	4917	5492	6041	6567
26950	3319	4221	4917	5493	6042	6567
27000	3324	4221	4918	5493	6042	6568
27050	3328	4222	4918	5494	6043	6569
27100	3333	4222	4919	5494	6044	6570
27150	3338	4223	4919	5495	6045	6570
27200	3343	4223	4920	5496	6045	6571
27250	3347	4224	4921	5496	6046	6572
27300	3352	4224	4921	5497	6047	6573
27350	3357	4225	4922	5498	6047	6573
27400	3362	4225	4922	5498	6048	6574
27450	3366	4226	4923	5499	6049	6575
27500	3371	4226	4923	5499	6049	6576
27550	3376	4227	4924	5500	6050	6576
27600	3380	4227	4924	5501	6051	6577
27650	3385	4228	4925	5501	6051	6578
27700	3390	4228	4926	5502	6052	6579
27750	3395	4229	4926	5502	6053	6579
27800	3399	4229	4927	5503	6053	6580
27850	3404	4230	4927	5504	6054	6581
27900	3409	4230	4928	5504	6055	6582
27950	3414	4231	4928	5505	6055	6582
28000	3418	4231	4929	5506	6056	6583
28050	3423	4231	4929	5506	6057	6584
28100	3428	4232	4930	5507	6058	6585
28150	3433	4232	4931	5507	6058	6585
28200	3437	4233	4931	5508	6059	6586
28250	3442	4233	4932	5509	6060	6587
28300	3447	4234	4932	5509	6060	6587
28350	3452	4234	4933	5510	6061	6588



## Basic Child Support Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28400	3456	4235	4933	5511	6062	6589
28450	3461	4235	4934	5511	6062	6590
28500	3466	4236	4934	5512	6063	6590
28550	3471	4236	4935	5512	6064	6591
28600	3475	4237	4936	5513	6064	6592
28650	3480	4237	4936	5514	6065	6593
28700	3485	4238	4937	5514	6066	6593
28750	3489	4238	4937	5515	6066	6594
28800	3494	4239	4938	5516	6067	6595
28850	3499	4239	4938	5516	6068	6596
28900	3504	4240	4939	5517	6068	6596
28950	3508	4240	4939	5517	6069	6597
29000	3513	4241	4940	5518	6070	6598
29050	3518	4241	4941	5519	6070	6599
29100	3523	4242	4941	5519	6071	6599
29150	3527	4242	4942	5520	6072	6600
29200	3532	4242	4942	5520	6073	6601
29250	3537	4243	4943	5521	6073	6602
29300	3542	4243	4943	5522	6074	6602
29350	3546	4244	4944	5522	6075	6603
29400	3551	4244	4944	5523	6075	6604
29450	3556	4245	4945	5524	6076	6605
29500	3561	4245	4946	5524	6077	6605
29550	3565	4246	4946	5525	6077	6606
29600	3570	4246	4947	5525	6078	6607
29650	3575	4247	4947	5526	6079	6608
29700	3580	4247	4948	5527	6079	6608
29750	3584	4248	4948	5527	6080	6609
29800	3589	4248	4949	5528	6081	6610
29850	3594	4249	4949	5529	6081	6611
29900	3598	4249	4950	5529	6082	6611
29950	3603	4250	4951	5530	6083	6612
30000	3608	4250	4951	5530	6083	6613

\* \* \*

Comment — 2021

Previously, the Basic Child Support Schedule incorporated a 30% child custody presumption, which created approximately a 5% decrease in the child support obligation across all income levels regardless of the actual custody schedule. The new Basic Child Support Schedule reflects the actual expenses of an intact family living in a single household at the various income levels and the number of children with no shared custody adjustment.

To the extent the parties share physical custody with the obligor having 40% or more of the annual overnights as set forth in Pa.R.C.P. No. 1910.16-4(c), the formula in Pa.R.C.P. 1910.1604(a)(1)(Part D) or (a)(2)(Part II) should be used to calculate the appropriate shared custody adjustment.

**Rule 1910.16-3.1. Support Guidelines. High-Income Cases.**

(a) *Child Support Formula.* If the parties' combined monthly net income exceeds \$30,000, **the trier-of-fact shall apply** the following three-step process **[shall be applied]** to calculate the parties' respective **basic** child support obligations. The support amount calculated pursuant to this three-step process shall not be less than the support amount that would have been awarded if the parties' combined monthly net income was \$30,000. The calculated amount is the presumptive minimum **basic child support [amount]obligation.**

**[(1) The following formula shall be applied as a preliminary analysis in calculating the basic child support amount apportioned between the parties according to their respective monthly net incomes:]**

**(1) Preliminary Analysis. Using the following formula, the trier-of-fact shall calculate the basic child support obligation and apportion the obligation based on the parties' respective monthly net income.**

One child:	<b>[\$2,839 + 8.6%]<u>\$3,608 + 4.0%</u></b> of combined monthly net income above \$30,000.
Two children:	<b>[\$3,902 + 11.8%]<u>\$4,250 + 4.0%</u></b> of combined monthly net income above \$30,000.
Three children:	<b>[\$4,365 + 12.9%]<u>\$4,951 + 4.7%</u></b> of combined monthly net income above \$30,000.
Four children:	<b>[\$4,824 + 14.6%]<u>\$5,530 + 5.3%</u></b> of combined monthly net income above \$30,000.
Five children:	<b>[\$5,306 + 16.1%]<u>\$6,083 + 5.8%</u></b> of combined monthly net income above \$30,000.
Six children:	<b>[\$5,768 + 17.5%]<u>\$6,613 + 6.3%</u></b> of combined monthly net income above \$30,000[;].

**[(2) The trier-of-fact shall apply the formulas in Pa.R.C.P. No. 1910.16-4(a)(1)(Part D) and (Part E) or (2)(Part II) and (Part III), adjusting for substantial or shared custody pursuant to Pa.R.C.P. No. 1910.16-4(c) and allocating additional expenses pursuant to Pa.R.C.P. No. 1910.16-6, as appropriate;]**

**(2) Adjustments. The trier-of-fact shall adjust the basic child support obligation as appropriate for:**

- (i) substantial or equally shared custody pursuant to Pa.R.C.P. No. 1910.16-4(c) by applying the formula in Pa.R.C.P. No. 1910.16-4(a)(1)(Part D) or (a)(2)(Part II); and
- (ii) allocating additional expenses pursuant to Pa.R.C.P. No. 1910.16-6 by applying the formula in Pa.R.C.P. No. 1910.16-4(a)(1)(Part E) or (a)(2)(Part III).

(3) **Deviation.**

**(i)** The trier-of-fact shall consider the factors in Pa.R.C.P. No. 1910.16-5 in making a final child support award and shall make findings of fact on the record or in writing.

**(ii)** After considering the factors in Pa.R.C.P. No. 1910.16-5, the trier-of-fact may adjust the **[amount]the basic child support obligation** calculated pursuant to subdivisions **(a)(1)** and **(a)(2)**, subject to the presumptive minimum.

(b) *Spousal Support **[and]or** Alimony Pendente Lite.*

**(1)** In cases in which the parties' combined monthly net income exceeds \$30,000, the trier-of-fact shall apply the formula in either Pa.R.C.P. No. 1910.16-4(a)(1)(Part B) or **(a)(2)(Part IV)** as a preliminary analysis in calculating spousal support or alimony *pendente lite*.

**(2)** In determining the final spousal support or alimony *pendente lite* **[amount]obligation** and duration, the trier-of-fact shall consider the factors in Pa.R.C.P. No. 1910.16-5 and shall make findings of fact on the record or in writing.

\* \* \*

**Rule 1910.16-6. Support Guidelines. Basic Support Obligation Adjustments.  
Additional Expenses Allocation**

\* \* \*

(a) *Child care expenses.*

**(1)** The trier-of-fact shall allocate reasonable child care expenses:

(i) paid by the parties, if necessary to maintain employment or appropriate education in pursuit of income; or

**(ii) when the trier-of-fact imputes an earning capacity to a party as provided in Pa.R.C.P. No. 1910.16-2(d)(4)(i)(C).**

**(2)** The trier-of-fact may order that the obligor's share is added to **[his or her]the** basic **child** support obligation, paid directly to the service provider, or paid directly to the obligee.

**(3)** When a party is receiving a child care subsidy through the Department of Human Services, the expense allocated between the parties is the amount actually paid by the party receiving the subsidy.

**[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 Pa.R.C.P. No. 1910.16-3 is \$1,463 for two children. As Father's income is 64% of the parties' combined monthly net income, his share is \$936. Mother incurs child care expenses of \$400 per month and Father incurs \$100 of such expenses per month. The total child care expenses, \$500, will be apportioned between the parties, with Father paying 64%, or \$320. As Father 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 \$1,156 (\$936 + \$220 = \$1,156).]**

**([1]4)** Documentation of the child care expenses shall be provided to the other party within a reasonable period of time after receipt unless the service provider invoices the parties separately for **[their]the party's** proportionate share of the expense. Allocation of expenses for which documentation is not timely provided to the other party shall be within the discretion of the **[court]trier-of-fact**.

**([2]5)** Except as provided in subdivision **(a)([3]6)**, the total child care

expenses shall be reduced to reflect **[the amount of ]**the federal child care tax credit available to the eligible party, whether or not the credit is actually claimed by that party, up to the maximum annual cost allowable under the Internal Revenue Code.

- ([3]6)** The federal child care tax credit shall not be used to reduce the child care expenses subject to allocation between the parties if the eligible party is not qualified to receive the credit.

**Example. Mother has primary custody of the parties' two children and Father has partial custody. The parties' respective monthly net incomes are \$2,000 and \$3,500, respectively. At the combined monthly net income level of \$5,500 for two children, the basic child support obligation is \$1,567. As Father's income represents 64% of the parties' combined monthly net income, Father's basic child support obligation is \$1,003. Mother incurs child care expenses of \$400 per month, and Father incurs \$100 per month. The total child care expenses, \$500, will be apportioned between the parties, with Father paying 64%, or \$320. As Father is paying \$100 for child care while the children are in his partial custody, he would pay the remaining \$220 to Mother for a child support obligation of \$1,223 (\$1,003 + \$220).**

\* \* \*

**[(d) *Private School Tuition. Summer Camp. Other Needs.* Expenditures for needs outside the scope of typical child-rearing expenses, e.g., private school tuition, summer camps, have not been factored into the Basic Child Support Schedule.**

- (1) If a party incurs an expense for a need not factored into the Basic Child Support Schedule and the trier-of-fact determines the need and expense are reasonable, the trier-of-fact shall allocate the expense. The trier-of-fact may order that the obligor's expense share is added to his or her basic support obligation, paid directly to the service provider, or paid directly to the obligee.]**
- (2) Documentation of the expenses allocated under (d)(1) shall be provided to the other party not later than March 31 of the year following the calendar year in which the invoice was received unless the service provider invoices the parties separately for their proportionate share of the expense. For purposes of subsequent enforcement, these expenses need not be submitted to the domestic relations section prior to March 31.**

Allocation of expenses for which documentation is not timely provided to the other party shall be within the discretion of the court.]

**(d) Private School Tuition or Summer Camp. Additional Expenses.**

**Expenses outside the scope of typical child-rearing expenses, including, but not limited to, private school tuition, summer camps, and other expenses as set forth in subdivision (d)(2), have not been factored into the Basic Child Support Schedule.**

**(1) Private School Tuition or Summer Camp. If the trier-of-fact determines that private school or summer camp and the associated costs are reasonable, the trier-of-fact shall apportion the expense to the parties.**

**(2) Additional Expenses.**

**(i) The trier-of-fact shall apportion to the parties additional expenses in the child's best interest, including those related to the child's educational, extra-curricular, and developmental activities, if the trier-of-fact determines that the:**

**(A) expense is reasonable under the parties' circumstances; and**

**(B) its annual cost exceeds 7% of the annual basic child support obligation.**

**(ii) The trier-of-fact shall only apportion the amount that exceeds 7% of the annual basic child support obligation.**

**(3) The trier-of-fact may order that a party's proportionate share of the expense is either:**

**(i) included in or excluded from the basic child support obligation;**

**(ii) paid directly to the service provider; or**

**(iii) paid directly to the other party.**

**(4) Documentation.**

- (i) Unless the service provider invoices the parties separately, the party incurring the expense shall provide the other party with the expense's documentation, such as a receipt or an invoice, promptly upon receipt, but not later than March 31<sup>st</sup> of the year following the calendar year in which the party incurred the expense.**
- (ii) For subsequent enforcement purposes, a party does not need to submit the expense's documentation to the domestic relations section before March 31.**
- (iii) The trier-of-fact shall have the discretion not to apportion an expense for which a party failed to provide documentation timely to the other party.**

\* \* \*