

CHILD SUPPORT GUIDELINES WORKSHEET

Docket No: DRD0123456

I. Net Monthly Income of Petitioner, Dad

Custodial Parent Noncustodial Parent Joint Physical Care
 Petitioner claims 2 children as tax dependents.

A. Sources and Amounts of Annual Income:

XYZ Corp	48000		
		TOTAL:	\$84,000.00

B. Federal Tax Deduction:

Gross Annual Taxable Income		\$84,000.00	
less 1/2 self-employment (FICA) tax:		<0.00>	
less federal adjustments to income			
less personal exemptions, self plus 2 dependents		<12,150.00>	
less standard deduction			
filing as single		<6,350.00>	
Net taxable income - federal:		\$65,500.00	
Federal Tax Liability:		\$12,113.75	
Federal Tax Credits		<1,500.00>	
Final federal tax liability:			<10,613.75>

C. State Tax Deduction:

Gross Annual Taxable Income:		\$84,000.00	
less 1/2 self employment (FICA) tax:		<0.00>	
less federal tax liability (adjusted for dependent tax credit)		<10,613.75>	
less standard deduction			
filing as single		<2,000.00>	
Net taxable income - state:		\$71,386.25	
State tax liability (tables):	\$4,526.98		
less pers/dep. credits:	<120.00>		
plus school district surtax (0%)	0.00		
less tax credits	<0.00>		
Final state tax liability:			<4,406.98>

D. Social Security and Medicare Tax / Mandatory Pension Deduction:

Annual earned income:		\$84,000.00	
Income not subject to FICA: \$0.00			
Applicable rate (7.65% or 15.3% as adjusted)			
Annual Social Security and Medicare tax liability			<6,426.00>

E. Other Deductions (Annual):

1. Mandatory occupational license fees:		<0.00>	
2. Union dues:		<0.00>	
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>	
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>	
5. Deductions for 0 additional qualified dependents:		<0.00>	
6. Child care expenses: (present action)		\$0.00	
less federal tax credits:		<0.00>	
less state tax credits:		<0.00>	
less state tax refund:		<0.00>	
Net child care expenses:			<0.00>

Preliminary Net Annual Income: \$62,553.27

Preliminary Average Monthly Income of Petitioner \$5,212.77

7. Monthly Cash Medical Support ordered in this pending action \$0.00

Adjusted Net Monthly Income of Petitioner \$5,212.77

II. NET MONTHLY INCOME OF RESPONDENT, Mom

Custodial Parent Noncustodial Parent Joint Physical Care
Respondent claims 1 child as tax dependents.

A. Sources and Amounts of Annual Income:

School System	58500		
		TOTAL:	\$59,000.00

B. Federal Tax Deduction:

Gross Annual Taxable Income		\$59,000.00	
less 1/2 self-employment (FICA) tax		<0.00>	
less federal adjustments to income			
less personal exemptions, self plus 1 dependents		<8,100.00>	
less standard deduction			
filing as head of household		<9,350.00>	
Net taxable income - federal:		\$41,550.00	
Federal Tax Liability:		\$5,565.00	
Federal Tax Credits for Dependent Children		<1,600.00>	
Final federal tax liability:			<3,965.00>

C. State Tax Deduction:

Gross Annual Taxable Income:		\$59,000.00	
less 1/2 self employment (FICA) tax:		<0.00>	
less federal tax liability (adjusted for dependent tax credit)		<3,965.00>	
less standard deduction			
filing as Head of Household		<4,920.00>	
Net taxable income - state:		\$50,115.00	
State tax liability (tables):	\$2,835.93		
less pers/dep. credits:	<120.00>		
plus school district surtax (0%)	0.00		
less tax credits	<0.00>		
Final state tax liability:			<2,715.93>

D. Social Security and Medicare Tax / Mandatory Pension Deduction:

Annual earned income:		\$59,000.00	
Income not subject to FICA: \$0.00			
Applicable rate (7.65% wages or 15.3% self-employment as adjusted)			
Annual Social Security and Medicare tax liability			<4,513.50>

E. Other Deductions (Annual):

1. Mandatory occupational license fees:			<0.00>
2. Union dues:			<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:			<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:			<0.00>
5. Deductions for 0 additional qualified dependents:			<0.00>
6. Child care expenses: (present action)	\$14,400.00		
less federal tax credits:		<600.00>	
less state tax credits:		<0.00>	
less state tax refund:		<0.00>	
Net child care expenses: (1 child)			<13,800.00>

Preliminary Net Annual Income: \$34,005.57

Preliminary Average Monthly Income of Respondent \$2,833.80

7. Monthly Cash Medical Support ordered in this pending action \$0.00

Adjusted Net Monthly Income of Respondent \$2,833.80

When you see mention of "child care expenses", this should trigger you to prepare an extra Form 1. Kids aren't in daycare at age 7. Even when you have more than one child in issue, prepare a Form 1 for future calculations.

III. Calculation of the Guideline Amount of Support

	Custodial Parent [] Petitioner [X] Respondent		Noncustodial Parent [X] Petitioner [] Respondent		Combined
A. Adjusted Net Monthly Income	\$2,833.80	+	\$5,212.77	=	\$8,046.57
B. Proportional Share of Income	35.2175%	+	64.7825%	=	100%
C. Number of Children for Whom Support is Sought					3
D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income			N/A		
E. Basic Support Obligation Using Combined Adjusted Net Monthly Income					\$2,161.00
F. Each Parent's Share of the Basic Support Obligation Using Combined Incomes	\$761.05		\$1,399.95		
G. NCP's Basic Support Obligation Before Health Insurance			\$1,399.95		
H. Cost of Child(ren)'s Health Insurance Premium	\$0.00		\$200.00		
I. Health Insurance Add-On or Deduction From NCP's Obligation			-\$70.43		
J. Guideline Amount of Child Support for NCP			\$1,329.52		

V. SPECIAL FINDINGS

- A. Income imputed to Respondent:
Income imputed to Petitioner:
- B. Estimated income of Respondent:
Estimated income of Petitioner:
- C. Deviations made from Child Support Guidelines:
- D. Requested amount of child support per month

VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes
(For cases with multiple children based on present income and applicable guidelines calculation method):

VI. a. Basic Obligation

Number of Children	NCP's Basic Support Obligation	Health Insurance Add-on or Deduction	Extraordinary Visitation Credit	Guideline Amount of Child Support
2	\$1,208.84	-\$70.43	\$0.00	\$1,138.41
1	\$849.95	-\$70.43	\$0.00	\$779.52

VI b. Joint (Equally Shared) Physical Care Obligation
Not applicable