INSTRUCTIONS PARENT'S WORKSHEET FOR CHILD SUPPORT AMOUNT

This worksheet provides the information the court needs to determine child support amounts in accordance with Arizona's Child Support Guidelines. You may download a copy of the guidelines from the Arizona Judicial Branch webpage at http://www.azcourts.gov/selfservicecenter/Home.aspx or see your county Clerk of Superior Court or Self Service Center for a copy.

A new web-based child support calculator is also available on the Supreme Court's website at http://www.azcourts.gov/familylaw/2011ChildSupportCalculator.aspx along with other links to child support-related resources.

COMPLETE THIS WORKSHEET IF:

• You are a party to a court action to establish a child support obligation or to modify an existing order for child support.

TO COMPLETE THIS WORKSHEET YOU WILL NEED TO KNOW:

- Your case number and the ATLAS number, if known.
- The monthly gross income of both parents (actual, estimated or attributed).
- The monthly cost of medical, dental and vision insurance for the children who are the subject of this action.
- Monthly childcare amounts paid to others by each parent.
- Identify the parenting time-sharing arrangement: essentially equal, or the child or children are mostly with father, or mostly with mother.
- Monthly obligations of each parent for child support or court-ordered spousal maintenance.

These instructions are numbered to match the identifying numbers on the Parent's Worksheet for Child Support Amount. Please type or print neatly using black ink.

- (1.) Check the box indicating the person or entity preparing the worksheet.
- (2.) Type or print the name of the person filing the worksheet.
- (3.) Type or print the date this worksheet was prepared.
- (4.) Type or print the name of the person shown as the Petitioner on the original petition to establish support or on the order that established support.
- (5.) Type or print the name of the person shown as the Respondent on the original petition to establish support or on the order that established support.
- (6.) Type or print the case number assigned to your case. If you do not have a case number, leave this item blank.
- (7.) Type or print the ATLAS number, if one has been assigned to your case; otherwise leave this item blank.
- (8.) Check the box indicating the applicable time-sharing arrangement. If the children spend most of the time with one of the parents, check the applicable box indicating "Mostly with Father" or "Mostly with Mother."
- (9.) Type or print the child(ren's) name(s) (first, middle initial, and last name) from this relationship for whom support is being requested. Type or print each child's date of birth and corresponding age.

GROSS MONTHLY INCOME

- (10.) Type or print the gross monthly income for each parent. [See Guidelines Section 5]
 - "Gross income" is the total amount before any deductions.
 - To convert weekly "gross income" to "monthly gross income", multiply the weekly amount by 4.33 (52 weeks divided by 12 months = 4.33 average weeks in a month).
 - To convert bi-weekly "gross income" to "monthly gross income" multiply the bi-weekly amount by 2.165 (26 weeks divided by 12 months = 2.165 average pay periods in a month).

Gross income includes monies from:

- Salaries
- Bonuses
- Worker's Compensation Benefits
- Wages
- Dividends
- Disability Insurance
- Annuities
- Royalties
- Commissions
- Capital Gains
- Interest

- Self-employment
- Severance Pay
- Unemployment Insurance Benefits
- Income from a Business
- Pensions
- Rental Income
- Prizes
- Social Security Benefits (Subject to Section 26)
- Trust Income
- Recurring Gifts

For income from self-employment, rent, royalties, proprietorship of a business, joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. What is included as "ordinary and necessary expenses" may be adjusted by the court, if deemed inappropriate for determining gross income for child support. Ordinary and necessary expenses also include one-half of the self-employment tax actually paid.

Gross monthly income does not include:

- Income of a parent's new spouse. Only income of persons having a legal duty of support shall be treated as income under the guidelines.
- Benefits from public assistance programs such as Temporary Assistance for Needy Families (TANF), Supplemental Social Security Income (SSI), Nutritional Assistance (formerly known as Food Stamps) and General Assistance (GA).
- Child support payments received.

If a parent is unemployed or underemployed, you may ask the court to attribute income to that parent by entering the amount of what you think that parent would be earning if he or she worked at full earning capacity. The court shall presume, in the absence of contrary testimony, that a noncustodial parent is capable of full-time employment at least at the federal adult minimum wage. [Guidelines Section 5.E.] This presumption does not apply to noncustodial parents under the age of eighteen who are attending high school. If gross income is attributed to the parent <u>receiving</u> support, appropriate childcare expenses may also be attributed.

If completing this Parent's Worksheet as part of a simplified modification proceeding and income is different from the court's most recent findings, documentation must be attached to verify current income.

The documentation should include: the most recent tax return, W-2, or 1099 forms and the most recent paycheck stub showing year-to-date information. If these are not available, provide other documentation such as a statement of earnings from employer(s) showing year-to-date income.

If completing this Parent's Worksheet as part of a simplified modification proceeding and the income shown for the other party is different from that listed on the court's most recent findings regarding income of that parent, documentation must be attached or an explanation must be provided to prove how the amount shown was estimated or attributed to that parent.

ADJUSTMENTS TO GROSS MONTHLY INCOME [Guidelines Sections 2.C., 6 and 6.A.]

- (11.) Type or print the total monthly amount of court-ordered spousal maintenance each parent actually pays from any previous marriage and/or pays or will pay from this marriage.
- (12.) Type or print the total monthly amount of court-ordered spousal maintenance each parent actually receives from any previous marriage and/or receives or will receive from this marriage.
- (13.) If either parent is a custodial parent of a child or children from <u>another</u> relationship who is the subject of a child support order, an adjustment is made based upon a "simplified application" of the guidelines as described below. Type or print the adjustment.

Example of the "Simplified Application":

A parent has a gross monthly income of \$2,000, and one child who is the subject of a child support order. To use the simplified application of the guidelines, locate \$2,000 in the Combined Adjusted Gross Income column of the Schedule of Basic Child Support Obligations. Select the amount in the column for one child, \$418. The parent's income will be reduced by \$418, resulting in an adjusted gross income of \$1,582.

- (14.) If either parent is a noncustodial parent of a child or children from another relationship who is the subject of a child support order, an adjustment is made in the amount of the court order if actually being paid. No adjustment will be made for court-ordered arrearage payments. Type or print the adjustment.
- (15.) If either parent has a natural or adopted child(ren) from another relationship who is not the subject of a child support order, the court may consider an adjustment to gross income. The adjustment amount is either determined by a "simplified application of the guidelines," or, if less than the standard deduction, an alternate deduction amount that is actually being paid. Type or print the adjustment.

Example of the "Simplified Application":

A parent has a gross monthly income of \$3,000, and two children who are not the subject of a child support order. To use the Simplified Application of the Guidelines, locate \$3,000 in the Combined Adjusted Gross Income column of the Schedule of Basic Child Support Obligations. Select the amount in the column for two children, \$863. The parent's income may be reduced by up to \$863, resulting in an Adjusted Gross Income of \$2,137.

Examples of an Alternate Deduction:

A parent has a gross monthly income of \$3,000, and two children who are not the subject of a child support order. The standard deduction is \$863 (determined by the Simplified Application of the Guidelines); however, parent actually pays \$500 a month for support of these two children. An adjustment of \$500 is included in the worksheet.

A parent has a gross monthly income of \$3,000, and two children who are not the subject of a child support order. The standard deduction is \$863 (determined by the Simplified Application of the Guidelines); however, parent actually pays \$1,200 a month for support of these two children. An adjustment of \$863 is included in the worksheet, because no amounts larger than the standard deduction may be included.

ADJUSTED GROSS INCOME [See Guidelines Section 7]

(16.) Add the amounts in (10) and (12), then subtract the amounts in (11), (13), (14), and (15) for each parent. Type or print the answer.

COMBINED ADJUSTED MONTHLY GROSS INCOME [See Guidelines Section 7]

(17.) Add the two amounts in (16) together (Father's adjusted gross income and Mother's adjusted gross income). Type or print the amount.

BASIC CHILD SUPPORT OBLIGATION [See Guidelines Section 8]

(18.) On the Schedule of Basic Child Support Obligations, locate the amount that is closest to the combined adjusted monthly gross income in (17). Go to the column for the number of children who are subject of this order. Type or print this amount. If the parents' income falls exactly in between two combined adjusted gross income amounts, round up to the nearest combined adjusted income entry on the Schedule of Basic Child Support Obligations.

ADDITIONS TO CHILD SUPPORT OBLIGATION:

(Place amounts in the column for the parent paying the expenses.)

(19.) Children over age12 [Guidelines Section 9.B.4.]

If there are no children aged 12 or over, enter "0" and skip to (20). Average expenditures for children 12 or older are approximately 10% higher than those for younger children; therefore the guidelines allow an adjustment of up to 10% to account for these higher costs. If support is being determined for children age 12 or older, type or print the number of children age 12 or older; then type or print the percentage of adjustment (1-10 percent) being requested in the box shown.

- If all children are age 12 or over:
 - o Multiply the basic child support obligation (18) by the percentage adjustment (1 10%), which results in the monthly dollar amount of increase.
 - o Type or print this amount in the blank with the "\$".
- If one or more, but not all children are age 12 or older:
 - o Divide the basic child support obligation (15) by the total number of children.

- o Multiply that amount by the number of children age 12 or over.
- O Then multiply that amount by the percentage adjustment (1 10%), which results in the monthly dollar amount of increase.
- o Type or print this amount in the blank with the "\$".

Example A:

All children are age 12 or older, basic child support obligation is \$300 and a 10% adjustment is being requested:

Multiply basic child support obligation of \$300 by the 10% adjustment which equals \$30. $\$300 \times .10 = \30

Example B:

Support is being requested for three children, two of those children are age 12 or older. The basic child support obligation is \$300 and a 10% adjustment is being requested:

Divide Basic Child Support Obligation of \$300 by 3 children which equals \$100. $300 \div 3 = 100$

Multiply the answer of \$100 by 2 children which equals \$200. $100 \times 2 = 200$

Multiply the answer of \$200 by the 10% adjustment which equals \$20. $200 \times 10 = 20$

Medical, Dental, and Vision Insurance [Guidelines Section 9.A.]

(20.) For each parent type or print the monthly dollar amount of <u>that portion</u> of the insurance premium that is or will be paid for court-ordered medical, dental, and vision care insurance for the child(ren) in this case.

Childcare Costs [Guidelines Section 9.B.1]

(21.) If the custodial parent is working or if income is attributed to the custodial parent, check the box indicating whether childcare is paid for one or more than one child; then type or print the monthly cost of work-related childcare the custodial parent pays. If these costs vary throughout the year, add the amounts for each month together and divide by 12 to annualize the cost. If appropriate, adjust for the federal childcare tax credit.

If the non-custodial parent pays for work-related childcare during their parenting time, the amount paid by that parent may also be included. If these costs vary throughout the year, add the amounts for each month together and divide by 12 to annualize the cost.

Education Expenses [Guidelines Section 9.B.2.]

(22.) Type or print the monthly reasonable and necessary expenses for attending private or special schools and special educational activities. These expenses must be agreed upon by both parents or ordered by the court.

Extraordinary Child [Guidelines Section 9.B.3.]

(23.) If any of the children for whom support is being requested are gifted or handicapped and have special

needs, type or print the monthly costs of meeting those needs.

SUBTOTAL

(24.) Add items (19) through (23) for each parent and type or print the answer in line (24).

TOTAL ADJUSTMENTS FOR COSTS

(25.) Add the amounts for both parents from (24) to the amount from (19). Type or print the answer in line (25).

TOTAL CHILD SUPPORT OBLIGATION

(26.) Add the amounts from (18) and (25). Type or print the total amount.

EACH PARENT'S PROPORTIONATE PERCENTAGE (%) OF COMBINED INCOME [Guidelines Section 10] (27.) For each parent, divide the amount in (16) (Adjusted Gross Income) by the amount in (17) (Combined Adjusted Gross Income). Type or print each parent's percentage. If one parent earns all of the income, this answer will be 100%.

EXAMPLE:	Mother	Father
Adjusted Gross Income (16)	\$600	\$400
Combined Adjusted Gross Income (17)	\$1000	

 $$600 \div $1,000 = .60 \text{ or } 60\% \text{ is Mother's percentage}$ $$400 \div $1,000 = .40 \text{ or } 40\% \text{ is Father's percentage}$

EACH PARENT'S PROPORTIONATE SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION

(28.) For each parent, multiply the amount in (26) by the number for that parent in (27). This equals the dollar amount of each parent's share of the total child support obligation. Type or print each parent's share of the child support obligation.

EXAMPLE:	Mother	Father
Total child support obligation (26)	\$189	
Percentage of combined income (27)	60%	40%

 $$189 \times .60 = 113.40 is Mother's share of the total support obligation $$189 \times .40 = 75.60 is Father's share of the total support obligation

LESS PAYING PARENT'S COSTS

(29.) For the parent who is or will be ordered to pay child support type or print the amount from (24).

ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME [Guidelines Section 11]

(30.) To adjust for costs associated with parenting time, first determine the total number of parenting time days indicated in a court order or parenting plan or by the expectation or past practice of the parents. Using the definitions below, add together each block of parenting time to arrive at the total number of parenting time days per year. Only time spent with the noncustodial parent is considered; time that the child is in school or in childcare is not considered.

For purposes of calculating parenting time days:

- A. A period of 12 hours or more counts as one day.
- B. A period of 6 to 11 hours counts as a half-day.
- C. A period of 3 to 5 hours counts as a quarter-day.
- D. Periods of less than 3 hours may count as a quarter day if, during those hours, the noncustodial parent pays for routine expenses of the child, such as meals.

Based on the information below, check the box to indicate whether "Parenting Time Table A" or "Parenting Time Table B" applies.

"Parenting Time Table A" applies when the number of parenting time days approaches equal time sharing (143 days and above) and certain costs usually incurred only in the custodial household are assumed to be substantially or equally shared by both parents. These costs are for items such as the child's clothing and personal care items, entertainment, and reading materials. Parenting Time Table A applies unless the court finds that costs are not substantially or equally shared in each household.

"Parenting Time Table B" applies only when the custodial parent can prove to the court that the costs are not substantially or equally shared in each household.

PARENTING TIME TABLE A				
Number of	Adjustment	Number of	Adjustment	
Visitation Days	Percentage	Visitation Days	Percentage	
0 – 3	0	116 - 129	.195	
4 – 20	.012	130 - 142	.253	
21- 38	.031	143 – 152	.307	
39 - 57	.050	153 – 162	.362	
58 - 72	.085	163 - 172	.422	
73 - 87	.105	173 – 182	.486	
88 - 115	.161			

PARENTING TIME TABLE B			
Number of Visitation Days	Adjustment Percentage		
143 - 152	.275		
153 – 162	.293		
163 – 172	.312		
173 - 182	.331		

- Check the box to indicate whether Table A or Table B applies in (30.)
- Type or print total number of parenting time days.
- Type or print the percentage adjustment from the appropriate table.
- Multiply the percentage by the amount listed for (18). Type or print the answer in the column for the noncustodial parent.

EXAMPLE

The Basic Child Support Obligation (18) is \$425. The noncustodial parent has parenting time with the children a total of 100 days. On "Parenting Time Table A", the range of days for this amount of parenting time is 88 to 115 days. The corresponding adjustment percentage is .161. Multiply the \$425 Basic Child Support Obligation by .161 (16.1%). The resulting amount of \$68 is entered in (30) in the column for the noncustodial parent.

$$$425 \times .161 = $68$$

ADJUSTMENTS SUBTOTAL

(31.) For the paying parent, add the amounts in (29) and (30). Type or print the answer.

PRELIMINARY CHILD SUPPORT AMOUNT

(32.) For noncustodial parent: Subtract the amount in (31) from (28). Type or print the answer. For custodial parent: Type or print the amount from (28).

SELF SUPPORT RESERVE TEST FOR PAYING PARENT [Guidelines Section 15]

(33.)

- Type or print the paying parent's adjusted gross income from (16).
- The court may subtract from the paying parent's adjusted gross income (16) court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If applicable, type or print that monthly amount.
- Subtract paid arrears and \$903 from (16).
- Type or print the answer in the column for the paying parent.

CHILD SUPPORT AMOUNT TO BE PAID

(34.) Check the box indicating which parent will be ordered to pay child support and type or print the dollar amount from (32) or (33) for the paying parent. If the resulting amount is <u>less</u> than the preliminary child support amount (32), the court may reduce the child support amount after considering the financial impact the reduction would have on the custodial household.

RESPONSIBILITY FOR TRAVEL EXPENSES ASSOCIATED WITH PARENTING TIME [Guidelines Section 18]

(35.) Type or print the percentage you think each parent should pay toward the child(ren)'s travel expenses involving travel of more than 100 miles, one-way. The court will decide how to allocate the expense, but you may use the percentages listed in (24) as a guide. The allocation of expense does not change the amount of the support ordered in (31).

RESPONSIBILITY FOR MEDICAL EXPENSES NOT PAID BY INSURANCE [Guidelines Section 9.A.]

(36.) Type or print the percentage you think each parent should pay toward uninsured medical, dental and vision expenses for the child(ren). The court will decide how to allocate the expense, but you may use the percentages listed in (27) as a guide. The allocation of expense does not change the amount of the support ordered in (34).

NOTE: DEVIATION FROM THE GUIDELINES AMOUNT [Guidelines Section 20]

If you believe the amount of child support shown on this worksheet is too low or too high, the court may deviate from the guidelines and order a different amount, if the amount on the worksheet is found to be unjust or inappropriate. A deviation can <u>only</u> be ordered if the court makes appropriate findings based upon evidence presented by either party or agreement of the parties.