

WASHINGTON STATE CHILD SUPPORT SCHEDULE

This Schedule Includes:

- Standards for Setting Support
- Worksheets
- Instructions
- Basic Obligation Table

Effective Date:

Washington State
Child Support Schedule Commission
Supplemental Report
January 26, 1988

STANDARDS FOR THE DETERMINATION OF
CHILD SUPPORT AND USE OF THE SCHEDULE

1. The Washington Child Support Schedule shall be applied as follows:
 - a. in each county of the state;
 - b. in judicial and administrative proceedings;
 - c. in all proceedings in which child support is determined or modified;
 - d. for setting temporary and permanent support; and
 - e. for adjusting support orders instead of using a cost-of-living or escalation provision.
2. The parents' obligation for support shall be based on their combined net income, resources and special child rearing costs.
3. Monthly gross income shall include income from any source: salaries, wages, commissions, deferred compensation, bonuses, overtime, dividends, interest, trust income, severance pay, annuities, capital gains, social security benefits, workers compensation, unemployment, disability insurance benefits, gifts and prizes. AFDC, SSI, General Assistance, Food Stamps and spousal maintenance from any relationship shall be disclosed but shall not be included in gross income or be a reason to deviate from the schedule.
4. Allowable deductions from gross income are income taxes, FICA, mandatory pension plan payments, mandatory union/professional dues and spousal maintenance for other relationships. Payment of child support for children of other relationships is a basis for the use of discretion, as described in Standard number 13, but shall not be a deduction from income.

For self-employed persons, normal business expenses and self-employment taxes may be deducted. Justification shall be required for any business expense deduction about which there is disagreement.

Non-recurring overtime/bonus income may be separately identified and allowed as a discretionary deduction from gross income.

5. Tax returns for the preceding three years and current paystubs shall be provided to verify income and deductions. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.
6. The basic child support obligation derived from the table shall be allocated between the parents based on each parent's share of the total family net income.

7. Special child rearing expenses such as daycare, tuition, and long-distance transportation costs shall be shared by the parents in the same proportion as the basic child support obligation. These expenses shall be listed as a specific dollar amount.
8. When combined monthly net income is less than \$600, a support order not less than \$25 per month per child shall be entered.

When combined monthly net income exceeds \$7000, child support shall be determined by that amount from the table, together with an additional amount to be determined on an individual basis.
9. Neither parent's child support obligation shall exceed fifty percent (50%) of net earnings unless good cause is shown. Good cause could include possession of substantial wealth, children with daycare expenses, special medical, educational, or psychological needs, and larger families.
10. Basic child support shall be allocated between the parents when a child stays overnight with the parent over twenty-five percent (25%) of the year. When this adjustment is sought, and the parents are not in agreement, the parent seeking the adjustment shall provide evidence to demonstrate the parents' actual past involvement with the child. However, the support payment should not be reduced if there will be insufficient funds available to meet the basic needs of the child in the house receiving the support, or if the child is receiving AFDC payments.
11. The presumptive amount of support shall be determined according to the schedule. Deviations must be explained in writing and supported by evidence. When reasons exist for deviation, discretion shall be exercised in considering the extent to which the factors would affect the support obligation.
12. Reasons for deviation may include the possession of wealth, shared living arrangement, extraordinary debt, extraordinarily high income of a child, a significant disparity in the living costs of the parents due to conditions beyond their control, special needs of disabled children, and tax planning. The transfer payment amount may deviate if tax planning results in greater benefit to the child.
13. When there are children from different relationships, the schedule shall be applied to the mother, father and children of the relationship being considered. The amount of support derived from the schedule may be deviated from based upon all of the circumstances of both households. All income and resources of both parents' households should be disclosed and considered.

14. The schedule shall be advisory and not presumptive for children who have attained the age of 18 and have completed their secondary education.
15. Wage income shall be imputed for parents who are voluntarily unemployed or voluntarily underemployed. A parent will not be deemed underemployed as long as that parent is gainfully employed on a full-time basis. Income shall not be imputed for an unemployable parent.
16. There shall be full disclosure of each parent's household financial information. The worksheets shall be completed under penalty of perjury and filed with the court.

WORKSHEET A - COMPUTATION OF THE CHILD SUPPORT OBLIGATION

COUNTY _____ SUPERIOR COURT CASE NUMBER _____

CHILDREN AND AGES:			
PART I: BASIC SUPPORT OBLIGATION			
1. MONTHLY GROSS INCOME	FATHER	MOTHER	COMBINED
a. Wages, Salaries, & Tips	\$	\$	
b. Interest and Dividend Income	\$	\$	
c. Business Income	\$	\$	
d. Other Income (See Instructions)	\$	\$	
e. TOTAL GROSS INCOME (add Lines 1a. through 1d.)	\$	\$	
2. DEDUCTIONS FROM GROSS INCOME			
a. Income Taxes	\$	\$	
b. FICA/Self-Employment Taxes	\$	\$	
c. Required Union/Professional Dues	\$	\$	
d. Mandatory Pension Plan Payments	\$	\$	
e. Maintenance for other Relationships (See Instructions)	\$	\$	
f. Other (See Instructions)	\$	\$	
g. TOTAL DEDUCTIONS FROM GROSS INCOME (add Lines 2a. through 2f.)	\$	\$	
3. MONTHLY NET INCOME (Line 1e. minus Line 2g.)	\$	\$	
4. COMBINED MONTHLY NET INCOME (add Father's and Mother's Net Monthly Incomes from Line 3.)			\$
5. BASIC CHILD SUPPORT OBLIGATION (See Instructions)			\$
6. PROPORTIONAL SHARE OF INCOME (Each parent's Net Income from Line 3 divided by Line 4)	0.	0.	1.00
7. EACH PARENT'S BASIC CHILD SUPPORT OBLIGATION (Multiply each number on Line 6 by Line 5)	\$	\$	
PART II: ANTICIPATED & SPECIAL CHILD REARING EXPENSES			
8. MONTHLY EXPENSES PAID TO THIRD PARTIES		BY FATHER	BY MOTHER
a. Child Care Costs		\$	\$
b. Health Insurance Premiums for Children		\$	\$
c. Extraordinary Uninsured Medical Expenses		\$	\$
d. Education Expenses		\$	\$
e. Long-Distance Transportation Costs (See Instructions)		\$	\$
f. Other Special Expenses (See Instructions)		\$	\$
g. TOTAL OF EXPENSES (Add Lines 8a. through 8f.)		\$	\$
9. COMBINED MONTHLY TOTAL OF SPECIAL EXPENSES (add Father's and Mother's Total of Expenses from Line 8g.)		\$	
10. EACH PARENT'S OBLIGATION FOR SPECIAL EXPENSES (Line 9 times each number on Line 6)		\$	\$

PART III: INCOME ADJUSTED SUPPORT OBLIGATION	FATHER	MOTHER
11. TOTAL SUPPORT OBLIGATION (Line 7 plus Line 10 for each parent)	\$	\$
12. SUPPORT OBLIGATION ADJUSTED FOR DIRECT PAYMENTS TO THIRD PARTIES (Subtract Line 8g. from Line 11 for each parent)	\$	\$
PART IV: TRANSFER OF PAYMENT		
Complete Line 13 if all children live with one parent 75% or more of the time. If one or more children live with the other parent more than 25% of the time, skip Line 13 and complete WORKSHEET B.		
13. TRANSFER PAYMENT (Enter on Line 13 the amount from Line 12 for the parent who has the children 25% or less of the time) PLEASE CONTINUE TO WORKSHEET C	\$	\$

WORKSHEET B - RESIDENTIAL SCHEDULE ADJUSTMENT

Use this worksheet only if one or more children live with both parents for 92 days or more, and an adjustment of the support payment is desired.				
PART I: RESIDENTIAL SCHEDULE CREDITS				
14. LIST CHILDREN (first name only)				
15. BASIC SUPPORT (Per child, see Instructions)	\$	\$	\$	\$
16. OVERNIGHTS WITH FATHER				
17. PROPORTIONAL OVERNIGHTS WITH FATHER (Divide each entry on Line 16 by 365)				
18. OVERNIGHTS WITH MOTHER				
19. PROPORTIONAL OVERNIGHTS WITH MOTHER (Divide each entry on Line 18 by 365)				
20. FATHER'S CREDIT PROPORTION (For each child subtract .25 from the entry on Line 17 and multiply the resulting amount times 2) NOTE: For answers less than 0 enter "0". For answers greater than 1.0 enter "1.0". For answers between 0 and 1 enter exact amount.				
21. MOTHER'S CREDIT PROPORTION (For each child subtract .25 from the entry on Line 19 and multiply the resulting amount times 2) NOTE: For answers less than 0 enter "0". For answers greater than 1.0 enter "1.0". For answers between 0 and 1 enter exact amount.				
22. FATHER'S RESIDENTIAL SCHEDULE CREDITS (For each child multiply the entry on Line 20 times the entry on Line 15)	\$	\$	\$	\$
23. MOTHER'S RESIDENTIAL SCHEDULE CREDITS (For each child multiply the entry on Line 21 times the entry on Line 15)	\$	\$	\$	\$
PART II: TRANSFER PAYMENT CALCULATIONS		FATHER	MOTHER	
24. ADJUSTED SUPPORT OBLIGATION (From WORKSHEET A, Line 12)		\$	\$	
25. TOTAL RESIDENTIAL SCHEDULE CREDIT (Father's credit equals the total of the entries on Line 22) (Mother's credit equals the total of the entries on Line 23)		\$	\$	
26. TRANSFER PAYMENT (For each parent subtract the entry on Line 25 from the entry on Line 24) NOTE: If the resulting answer is less than 0 enter "0".		\$	\$	
PLEASE CONTINUE TO WORKSHEET C				

WORKSHEET C - FACTORS TO CONSIDER FOR DEVIATION

27. List the estimated present market value of all major household assets (If there is a new marriage, list the value of the assets held in the new household)	FATHER'S HOUSEHOLD	MOTHER'S HOUSEHOLD
a. Real Estate	\$	\$
b. Stocks & Bonds	\$	\$
c. Vehicles	\$	\$
d. Boats	\$	\$
e. Pensions/IRAs/Bank Accounts	\$	\$
f. Cash	\$	\$
g. Insurance Plans	\$	\$
h. Other	\$	\$
28. List any extraordinary debt or liens against assets owned by the household.		
a. Child Support Paid for Other Children	\$	\$
b.	\$	\$
c.	\$	\$
d.	\$	\$
e.	\$	\$
f.	\$	\$
29. List the monthly household income not attributable to these proceedings.		
a. Income of new spouse	\$	\$
b. Income of other adults in household	\$	\$
c. Child support received from another relationship	\$	\$
d. Extraordinary income of children	\$	\$
e. Income from any assistance programs (i.e. AFDC, SSI, Food Stamps, etc.)	\$	\$
f. Other (describe)	\$	\$
30. Children not of this relationship living in the household (names and ages).	FATHER'S HOUSEHOLD	MOTHER'S HOUSEHOLD
	a.	a.
	b.	b.
31. New spouse's name.		
32. Other adults living in the household.		
33. Use this section to list any other factors that should be considered determining the child support obligation.		
SIGNATURES AND DATES		
I declare, under penalty of perjury under the laws of the state of Washington, that the foregoing is true and correct.		
_____	_____	
Father's Signature	Mother's Signature	
_____	_____	
Date	Date	
_____	_____	
Place	Place	

WASHINGTON STATE CHILD SUPPORT SCHEDULE

WORKSHEET INSTRUCTIONS

INSTRUCTIONS FOR WORKSHEET A: COMPUTATION OF CHILD SUPPORT

Fill in the names, ages and birth-dates of the child or children whose support is at issue in this case.

PART I: BASIC SUPPORT OBLIGATION

LINES 1a through 1e: Monthly Gross Income: Gross income includes monthly income from any source, except as excluded below, and includes but is not limited to the following: salaries, wages, commissions, bonuses, overtime, dividends, interest, trust income, severance pay, annuities, capital gains, social security benefits, workers compensation, unemployment benefits, disability insurance benefits, gifts, prizes, alimony and maintenance received from other relationships.

Income from self-employment should be included after normal business expenses have been deducted. Self-employed individuals will be required to show a business justification for depreciation and other business expenses.

Not included as gross income are maintenance awarded for this relationship, child support received for children of another relationship or any benefits received from the following public assistance programs: Aid to Families with Dependent Children (AFDC), Supplemental Social Security (SSI), Food Stamps and General Assistance.

Wages, salaries, dividends, interest and income from business should be listed on the specific line for that type of income.

(Lines 1a through 1d) All other income should be summed and the amount

of that income put on Line 1e, "other income". Income that would fall into this category would include, but not be limited to, income from company matching stock option and savings plans and Keogh Plan type income that is not explicitly listed in wages and salaries or interest and dividend income.

NOTE: If any income is variable across the year, use as monthly income each parent's annual gross income divided by twelve.

Federal tax returns for the preceding three years may be required to verify income.

TOTAL GROSS INCOME (Line 1e) is the sum of Lines 1a through 1e.

LINES 2a through 2g, DEDUCTIONS: On Lines 2a through 2e put any mandatory deductions from gross income.

If you deduct anything other than those deductions listed on Lines 2a through 2d, specify the amount on Line 2f and specify what that deduction is.

Self-employed individuals should include self-employment taxes paid instead of FICA taxes.

Proof of all payments listed on Lines 2a through 2e is required.

Overtime pay that is onetime and not a regular, anticipated part of annual income may be deducted from gross income.

LINE 2g: TOTAL DEDUCTIONS FROM GROSS INCOME: Add Lines 2a. through 2f.

LINE 3, NET MONTHLY INCOME: Subtract Total Deductions (Line 2g) from Total Gross Income (Line 1e) to calculate Net Monthly Income for each parent. Put these amounts in each parent's box on Line 3.

LINE 4, COMBINED NET INCOME: Add together both parent's incomes across Line 3 to get combined net income.

LINE 5, BASIC CHILD SUPPORT OBLIGATION: The total income-based portion of child support for both parents is calculated by applying the Combined Net Income of the parents, found on Line 3 to the Child Support Table of this schedule.

NOTE: To use the table simply go to the pair of columns that is relevant to the number of children for whom child support is to be decided. Next find the monthly income group in the left-hand column that corresponds to the combined net income shown on Line 4. Circle the pair of numbers that corresponds to your income group and number of children. Add the numbers that correspond for each child in each age group. The total is the amount placed on Line 5.

LINE 6, PROPORTIONAL SHARES OF INCOME: Take the monthly net income for each parent (each number on Line 3) and divide by the combined monthly net income of both parents (Line 4).

Put these numbers in the appropriate boxes on Line 3.

NOTE: These numbers should be decimals.

LINE 7, EACH PARENT'S BASIC CHILD SUPPORT OBLIGATION: To get each parent's income-based financial obligation to his or her children multiply the proportional share of each parent's income (found in the two boxes on Line 6) by the amount of total basic child support found on Line 5.

Put these amounts in the respective parent's boxes on Line 7.

NOTE: The sum of the two numbers on Line 7 should add up to the number on Line 5.

PART II: ANTICIPATED, SPECIAL CHILD REARING EXPENSES

LINES 8a THROUGH 8g, MONTHLY EXPENSES PAID TO THIRD PARTIES: List on these lines the amounts of each of the special expenses paid by each parent to a third party. Amounts listed in category 8f, "other", should be approved by the court or agreed upon by the parents before it is included.

Specifically list any anticipated child care costs, health insurance premiums paid by a parent, extraordinary medical expenses, including orthodontia, not covered by insurance, tuition and tutoring and long-distance travel expenses used to visit a parent who lives a long distance away. The "other" category might include summer camp expenses.

The sum of each parent's expenditures should appear on Line 8g.

NOTE: If any of these expenses are annual they should be divided by 12 to get the prorated monthly amount.

LINE 9, COMBINED MONTHLY TOTAL OF SEPARATE EXPENSES: Add each of the numbers on Line 8g together to get the combined amount of separate expenses. Put this amount on Line 9.

LINE 10, EACH PARENT'S OBLIGATION FOR SEPARATE EXPENSES: For each parent take the number found on Line 10 and multiply it by each parent's proportion of total net income (Line 6). Put each result in the appropriate parent's box on Line 10.

PART III: CHILD SUPPORT OBLIGATION

LINE 11: SUPPORT OBLIGATION: Add each parent's entry on Line 7 to his/her entry on Line 10.

LINE 12: SUPPORT OBLIGATION ADJUSTED FOR PAYMENTS TO THIRD PARTIES: Subtract each parent's entry on Line 8g from his/her entry on Line 11.

IF ONE OR MORE CHILDREN SPEND MORE THAN 91 NIGHTS WITH EACH PARENT SKIP PART IV AND PROCEED TO WORKSHEET B. IF ALL CHILDREN SPEND LESS THAN 91 DAYS WITH ONE OF THE PARENTS CONTINUE ON WITH PART IV.

PART IV: TRANSFER OF PAYMENTS:

LINE 13: TRANSFER PAYMENT: Put on Line 13 the amount that appears on Line 12 for the parent that is going to have the child or children less than 92 days. This is the amount that should be transferred to the other parent.

IF YOU HAVE COMPLETED PART IV, SKIP WORKSHEET B AND PLEASE GO ON TO WORKSHEET C.

INSTRUCTIONS FOR WORKSHEET B: RESIDENTIAL SCHEDULE ADJUSTMENT

YOU SHOULD BE USING THIS WORKSHEET ONLY IF YOU WERE SENT HERE AFTER COMPLETING LINE 12 ON WORKSHEET A BECAUSE AT LEAST ONE CHILD SPENDS MORE THAN 91 DAYS WITH EACH OF THE PARENTS.

PART I: RESIDENTIAL SCHEDULE CREDITS

LINE 14: List each child by first name.

LINE 15: List individually, the amount of support from the Table for each child.

LINES 16 through 23: Instructions appear explicitly on the worksheet. Be sure to perform any calculations for each of the children if there is more than one child involved in this proceeding.

PART II: TRANSFER PAYMENT CALCULATIONS

LINE 24: ADJUSTED SUPPORT OBLIGATION: Put on Line 24 the amount for each parent that appears on Line 12 of WORKSHEET A.

LINE 25: TOTAL RESIDENTIAL SCHEDULE CREDIT: In the Father's column put the sum of all of the amounts that appear on Line 22. In the Mother's column put the sum of all the amounts that appear on Line 23.

LINE 26: TRANSFER AMOUNT: Subtract Line 25 from Line 24 for each parent. If the answer is less than 0, put 0 on Line 25. If it is more than 0, put the exact amount.

NOTE: At least one parent should have a zero amount entered on Line 25.

The amount that appears on Line 25 is the amount of money that should be paid to the other parent each month for economic support of the child or children.

INSTRUCTIONS FOR WORKSHEET C: FACTORS TO CONSIDER FOR DEVIATION

WORKSHEET C is designed to provide information to the courts and administrators that might be important in determining the final child support order but is not included on WORKSHEETS A and B. As with those two worksheets, this one is self explanatory. The instructions below should provide any necessary clarification.

LINE 27: ASSETS: In this section list the estimated market value of all household assets. If a new marriage has occurred for either spouse include the value of assets for the entire new community.

LINE 28: EXTRAORDINARY DEBT: List any debt or household obligations that might be considered an unusual burden on a household.

LINE 29: OTHER HOUSEHOLD INCOME: List any household income not described or included on Lines 1a through 1e of WORKSHEET A. This should include income from other adults in the household; income from children, if extraordinary; and income from AFDC, SSI, Food Stamps or general assistance.

LINES 30 through 32: FAMILY MAKE-UP: List all members of the household in this section. Include any children not part of these proceedings including children of other marriages, adopted children and foster children.

Also list any adults living in the household, including new spouses and other relatives.

LINE 31: OTHER FACTORS: Use this section to explain and document any facts or circumstances that either parent believes should be considered in determining child support but is not explicitly listed anywhere else on WORKSHEETS A or B.

**WASHINGTON STATE CHILD SUPPORT TABLE
MONTHLY BASIC SUPPORT OBLIGATION PER CHILD**

KEY: A = AGE 0-11 B = AGE 12-18

COMBINED MONTHLY NET INCOME	ONE CHILD FAMILY		TWO CHILDREN FAMILY		THREE CHILDREN FAMILY		FOUR CHILDREN FAMILY		FIVE CHILDREN FAMILY	
	A	B	A	B	A	B	A	B	A	B
0										
100										
200	For income less than \$600, see Standard No. 8.									
300										
400										
500										
600	133	164	103	127	86	106	73	90	63	78
700	155	191	120	148	100	124	85	105	74	91
800	177	218	137	170	115	142	97	120	84	104
900	199	246	154	191	129	159	109	135	95	118
1000	220	272	171	211	143	177	121	149	105	130
1100	242	299	188	232	157	194	133	164	116	143
1200	264	326	205	253	171	211	144	179	126	156
1300	285	352	221	274	185	228	156	193	136	168
1400	307	379	238	294	199	246	168	208	147	181
1500	327	404	254	313	212	262	179	221	156	193
1600	347	428	269	333	225	278	190	235	166	205
1700	367	453	285	352	238	294	201	248	175	217
1800	387	478	300	371	251	310	212	262	185	228
1900	407	503	316	390	264	326	223	275	194	240
2000	427	527	331	409	277	342	234	289	204	252
2100	447	552	347	429	289	358	245	303	213	264
2200	467	577	362	448	302	374	256	316	223	276
2300	487	601	378	467	315	390	267	330	233	288
2400	506	626	393	486	328	406	278	343	242	299
2500	526	650	408	505	341	421	288	356	251	311
2600	545	674	424	523	353	437	299	369	261	322
2700	565	698	439	542	366	453	310	383	270	334
2800	584	722	454	561	379	468	320	396	279	345
2900	604	746	469	579	391	484	331	409	289	357
3000	623	770	484	598	404	499	342	422	298	368
3100	643	794	499	617	417	515	352	435	307	380
3200	662	819	514	635	429	531	363	449	317	391
3300	682	843	530	654	442	546	374	462	326	403
3400	701	866	544	672	454	561	384	475	335	414
3500	719	889	559	690	466	576	394	487	344	425
3600	738	912	573	708	478	591	404	500	353	436
3700	757	935	588	726	490	606	415	512	362	447
3800	775	958	602	744	502	621	425	525	371	458
3900	794	981	617	762	515	636	435	538	379	469
4000	812	1004	631	779	527	651	445	550	388	480
4100	831	1027	645	797	539	666	455	563	397	491
4200	850	1050	660	815	551	681	466	575	406	502
4300	868	1073	674	833	563	696	476	588	415	513
4400	885	1094	688	849	574	709	485	599	423	523
4500	902	1114	700	865	584	722	494	611	431	533
4600	918	1135	713	881	595	736	503	622	439	543
4700	935	1155	726	897	606	749	512	633	447	552
4800	951	1176	739	913	617	762	521	644	455	562
4900	968	1196	752	929	627	775	530	655	463	572
5000	984	1216	765	944	638	789	539	667	471	582
5100	1001	1237	778	960	649	802	548	678	478	591
5200	1017	1257	790	976	659	815	557	689	486	601
5300	1034	1278	803	992	670	828	567	700	494	611
5400	1050	1298	816	1008	681	842	576	711	502	621
5500	1067	1318	829	1024	691	855	585	723	510	630
5600	1083	1339	842	1039	702	868	594	734	518	640
5700	1100	1359	855	1055	713	881	603	745	526	650
5800	1116	1380	867	1071	724	894	612	756	534	660
5900	1133	1400	880	1087	734	908	621	767	542	669
6000	1149	1420	893	1103	745	921	630	779	550	679
6100	1166	1441	906	1119	756	934	639	790	557	689
6200	1182	1461	919	1135	766	947	648	801	565	699
6300	1199	1482	932	1150	777	961	657	812	573	709
6400	1215	1502	945	1166	788	974	666	823	581	718
6500	1232	1522	957	1182	798	987	675	835	589	728
6600	1248	1543	970	1198	809	1000	684	846	597	738
6700	1265	1563	983	1214	820	1014	693	857	605	748
6800	1281	1584	996	1230	831	1027	702	868	613	757
6900	1298	1604	1009	1246	841	1040	711	879	621	767
7000	1314	1624	1022	1261	852	1053	720	891	629	777
7000+	For income greater than \$7000, see Standard No. 8.									