

COMPARISON OF STATE CHILD SUPPORT GUIDELINES

STATE	How Is Overtime And Second Job Income Treated For Purposes Of Calculating Child Support	Are Extraordinary Vs. Ordinary Medical Expenses Defined? (I.E. 5% Of Basic Support); Included Within Basic Support Obligation?
Alabama	Overtime is not specifically addressed. "Income" means actual gross income of a parent, if the parent is employed to full capacity. <u>Rule 32, Alabama Rules of Judicial Administration.</u>	The Schedule of Basic Child Support Obligations assumes unreimbursed medical costs of \$200 per family of four per year. These assumed costs include medical expenses not reimbursed by health insurance; In addition to the recommended child support order, the court may make additional awards for extraordinary medical. <u>Rule 32, Alabama Rules of Judicial Administration.</u>
Alaska	In most cases income from overtime or a second job will be counted as adjusted annual income under Rule 90.3(a). However, the court has discretion not to include this income when, for example, the extra work is undertaken to pay off back child support. <u>90.3 Alaska Rules of Civil Procedure.</u>	Ordinary vs. Extraordinary medical is not defined. The court shall allocate equally between the parties the cost of reasonable health care expenses not covered by insurance unless the court orders otherwise for good cause. <u>90.3 Alaska Rules of Civil Procedure.</u>
Arizona	Each parent should have the choice of working additional hours through overtime or at a second job without increasing the child support award. The court may consider income <i>actually</i> earned that is greater than would have been earned by full-time employment if that income was historically earned from a regular schedule and is anticipated to continue into the future. <u>Arizona Child Support Guidelines.</u>	Ordinary vs. Extraordinary medical is not defined. The court shall add to the Basic Child Support Obligation the cost of the children's medical, dental and/or vision insurance coverage. The court shall also specify the percentage that each parent shall pay for any medical, dental and/or vision costs of the children which are not covered by insurance. <u>Arizona Child Support Guidelines.</u>
Arkansas	Overtime is not specifically addressed. Income means any form of payment, periodic or otherwise, due to an individual, regardless of source, including wages, salaries, commissions, bonuses, workers' compensation, and disability, payments pursuant to a pension or retirement program, and interest. <u>Arkansas Child Support Guidelines.</u>	Not addressed.
California	A court usually bases a child support order on the parents' actual income. Income from all sources (including overtime, bonuses, rental income, investment income, etc.) is considered. <u>California Child Support Guidelines.</u>	Not addressed.

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Colorado	<p>"Gross income" includes overtime pay only if the overtime is required by the employer as a condition of employment. "Gross income" does not include income from additional jobs that result in the employment of the obligor more than what would otherwise be considered to be full-time employment. Courts may deviate from the guideline where its application would be inequitable, unjust, or inappropriate. These reasons may include consistent overtime not considered in gross income under the preceding paragraph. <u>14-10-115 Colorado Revised Statutes.</u></p>	<p>Uninsured medical expenses which exceed \$250.00 per child per year including co-payments and deductibles are considered extraordinary medical expenses. These amounts shall be added to the basic support obligation and divided in proportion to the adjusted gross incomes. <u>14-10-115 Colorado Revised Statutes.</u></p>
Connecticut	<p>Any additional income earned from working more than forty-five hours per week shall not be considered income for purposes of such guidelines. A deviation is available in those cases where such a limit would result in an inappropriate or inequitable order, in view of a parent's earnings history and prospects. <u>46b-215d General Statutes of Connecticut.</u></p>	<p>Under the 1999 guidelines, \$100 represented an average amount included in the schedule of basic obligations to cover ordinary medical expenses. As part of its comprehensive effort to simplify the guidelines, the present commission eliminated the \$100 expense threshold from the order provision, and adjusted the schedule accordingly by removing medical expenses from the child's share of consumption spending. <u>Connecticut Child Support and Arrearage Guidelines.</u></p>
Delaware	<p>The following factors may be considered: a. <u>Second Income History</u> – The Court will be more likely to exclude second job income if it was not earned during the time the parties were together. b. <u>Purpose of Second Income</u> – Income from a second job obtained to assist in supporting minor dependents currently living with the obligor is more likely to be excluded than second income used simply to increase the payor's standard of living. c. <u>Amount of Second Income</u> – Second job income that is comparable to the primary job income is less likely to be excludable. d. <u>Effect on Amount of Visitation</u> – The Court should consider whether working the second job decreases the amount of visitation the payor is able to</p>	<p>Extraordinary medical expenses are eliminated from the primary support need calculation. Extraordinary expenses are defined as expenses in excess of \$350 (per child or per family) expended within each calendar year. <u>Delaware Child Support Formula VI-C.</u></p>

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Delaware (continued)	have with the child, thereby potentially increasing the payee's expenses. <u>Delaware Child Support Formula VI-A.</u>	
District Of Columbia	Income includes amounts received from all of the following sources: Salary or wages, including overtime, tips, or income self-employment. <u>District of Columbia Official Code 16-916.01.</u>	Extraordinary medical expenses are uninsured or unreimbursed medical expenses in excess of \$250 per year, per child. These expenses include co-payments and deductibles, and costs that are reasonably necessary for the diagnosis or treatment of a health condition. Extraordinary medical expenses shall be divided between the parents in proportion to their respective adjusted gross incomes. If extraordinary medical expenses are recurring and the judicial officer can reasonably determine future expenses when the support order is established or modified, the judicial officer shall add each parent's proportionate share of the expenses to the parent's share of the basic child support obligation. <u>District of Columbia Official Code 16-916.01.</u>
Florida	Gross income shall include salary or wages, bonuses, commissions, allowances, <i>overtime</i> , tips, and other similar payments. <u>61.30 Fla. Stat.</u>	Ordinary vs. extraordinary is not defined. Health insurance costs resulting from coverage ordered, and any non-covered medical, dental, and prescription medication expenses of the child, shall be added to the basic obligation unless these expenses have been ordered to be separately paid on a percentage basis.. <u>61.30 Fla. Stat.</u>
Georgia	Gross Income of each Parent includes, but is not limited to, the following: (i) Salaries; (v) Overtime payments. Variable income such as overtime pay shall be averaged by the Court or the jury over a reasonable period of time consistent with the circumstances of the case and added to a Parent's fixed salary or wages to determine Gross Income. <u>19-6-15 Georgia Stat.</u>	Ordinary vs. extraordinary is not defined. The amount paid by a parent for health insurance and uninsured health care expenses for the child shall be an adjustment to the basic child support obligation and prorated between the parents based upon their respective incomes. <u>19-6-15 Georgia Stat.</u>
Hawaii	Gross income includes income from all sources that are regular and consistent, including income from overtime and second jobs that occur on a regular basis. <u>Hawai'i Family Court Child Support Guidelines II(D).</u>	Extraordinary medical needs are not defined. But, they may provide a basis for deviation from the guidelines. <u>Hawai'i Family Court Child Support Guidelines.</u>

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Idaho	Compensation received by a party for employment in excess of a 40 hour week shall be excluded from gross income, provided the party demonstrates and the Court finds: (1) the excess employment is voluntary and not a condition of employment; and (2) the excess employment is in the nature of additional, part-time employment, or is employment compensable as overtime pay by the hour or fractions of the hour, and (3) the party's compensation structure has not been changed for the purpose of affecting a support or maintenance obligation, and (4) the party is otherwise paid for full time employment at least 48 weeks per year, and (5) child support payments are calculated based upon current income. <u>Idaho Child Support Guidelines</u> .	Ordinary vs. extraordinary is not defined. The actual cost paid by either party for health insurance premiums or for health care expenses for the children not covered or paid in full by insurance, shall be prorated between the parents in proportion to their Guidelines Income. These payments shall be in addition to the child support award and will be paid directly between the parties. <u>Idaho Child Support Guidelines</u> .
Illinois	Net income is defined as the total of all income from all sources minus deductions. <u>750 ILCS 5</u> .	Not addressed.
Indiana	Overtime is includable, but is also very fact-sensitive. It is not the intent of the Guidelines to require a party who has worked sixty (60) hour weeks to continue doing so indefinitely just to meet a support obligation that is based on that higher level of earnings. Care should be taken to set support based on dependable income, while at the same time providing children with the support to which they are entitled. <u>Indiana Child Support Guidelines</u> .	Extraordinary health care expenses are those uninsured expenses which are in excess of six percent (6%) of the basic obligation, and would include uninsured expenses for chronic or long term conditions of a child. <u>Indiana Child Support Guidelines</u>
Iowa	Not addressed in support guidelines, but overtime wages are within the definition of gross income to be used in calculating net monthly income for child support purposes according to Iowa case law. <u>In re Marriage of Anglin</u> , No. 06-0028 (Iowa Court of Appeals, August 23, 2006).	The custodial parent shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$500 per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$500 per year for all children shall be paid by the parents in proportion to their respective net incomes. <u>Iowa Supreme Court Guidelines</u> .
Kansas	Gross Income for the wage earner is income from all sources, including overtime that which is regularly or periodically received.	Ordinary vs. extraordinary is not defined. The cost to the parent's household to provide for health, dental, orthodontic or

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Kansas (continued)	If either party has more than one job, the circumstances requiring the additional employment should be considered. If the additional employment was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance, provided that the court shall keep in mind the best interest of the child. <u>Kansas Child Support Guidelines.</u>	optometric insurance coverage for the child is to be added to the Gross Child Support Obligation. The court shall provide that all necessary medical expenses not covered by insurance (including deductible) should be assessed to the parties in accordance with the parties' proportional share. <u>Kansas Child Support Guidelines.</u>
Kentucky	Not specifically addressed. However, "Income" means <u>actual</u> gross income of the parent if employed to full capacity. <u>403.212 Kentucky Revised Statutes.</u>	"Extraordinary medical expenses" means uninsured expenses in excess of one hundred dollars (\$100) per child per calendar year. The cost of extraordinary medical expenses shall be allocated between the parties in proportion to their combined monthly adjusted parental gross incomes. <u>403.211 Kentucky Revised Statutes.</u>
Louisiana	"Gross income" does not include extraordinary overtime income regardless of its percentage of gross income when, in the court's discretion, the inclusion thereof would be inequitable to a party. <u>Louisiana Revised Statutes 9:315</u>	"Ordinary medical expenses" means unreimbursed medical expenses less than or equal to \$250 dollars per child per year. The schedule of support in R.S. 9:315.19 incorporates ordinary medical expenses. <u>Louisiana Revised Statutes 9:315</u>
Maine	Gross income includes income from an ongoing source, including, but not limited to, salaries, wages. <u>Title 19-A, Ch. 63, Sec. 2001 Maine Revised Statutes.</u>	"Extraordinary medical expenses" means recurring, uninsured medical expenses in excess of \$250 per child or group of children per calendar year that can reasonably be predicted by the court or hearing officer at the time of establishment or modification of a support order. The Table does not include expenditures on extraordinary medical, and the child's share of health insurance costs. <u>Title 19-A, Ch. 63, Sec. 2001 Maine Revised Statutes</u>

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Maryland	<p>“Income” means actual income of a parent, if the parent is employed to full capacity; actual income means income from any source. <u>12-201 Annotated Code of Maryland.</u></p>	<p>"Extraordinary medical expenses" means uninsured expenses over \$100 for a single illness or condition. Any extraordinary medical expenses incurred on behalf of a child shall be added to the basic child support obligation and shall be divided between the parents in proportion to their adjusted actual incomes. <u>12-201 Annotated Code of Maryland.</u></p>
Massachusetts	<p>Income is defined as gross income from salaries and wages, including overtime. In individual cases, the court may choose to disregard overtime income or income derived from a second job. However, consideration of such income may be appropriate in certain instances such as those where such income constituted a regular source of income when the family was intact. <u>Massachusetts Child Support Guidelines</u></p>	<p>The custodial parent shall be responsible for the payment of the first \$100 per child per year for routine uninsured medical and dental expenses. For amounts above that limit, the court shall allocate costs on a case by case basis. No reduction in the child support order should be allowed. <u>Massachusetts Child Support Guidelines</u></p>
Michigan	<p>All overtime and second job income should be considered income when setting support. Evidence produced that overtime or second job hours will be changed in the future may be considered. <u>2004 Michigan Child Support Formula 2.04</u></p>	<p><i>Routine</i> remedial care costs (e.g., first-aid supplies, cough syrup, vitamins, etc.) are included in the base support amounts calculated in Section 3.01 - 3.05 and, for the purposes of this section, should not be considered as <i>ordinary</i> or <i>extraordinary</i> health care expenses. <i>Ordinary</i> health care and medical expenses include the payee’s co-payments, deductibles, uninsured, and other health care-related costs for children eligible for support in this case. The payer’s share of <i>ordinary</i> expenses (rounded to the nearest cent) payment should normally be ordered paid as part of the regular support payment. <i>Extraordinary</i> expenses include uninsured medical and health care-related expenditures that exceed the annual <i>ordinary</i> health care expense amount set in Subsection 3.07(C) <u>2004 Michigan Child Support Formula 3.07</u></p>
Minnesota	<p>Gross income does not include compensation received by a party for employment in excess of a 40-hour work week, provided that: (1) child support is ordered in an amount at least equal to the guideline amount based on gross income not</p>	<p>Not addressed.</p>

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Minnesota (continued)	<p>(2) excluded under this clause; and</p> <p>(3) the party demonstrates, and the court finds, that:</p> <p style="padding-left: 20px;">(i) the excess employment began after the filing of the petition for dissolution or legal separation or a petition related to custody, parenting time, or support;</p> <p style="padding-left: 20px;">(ii) the excess employment reflects an increase in the work schedule or hours worked over that of the two years immediately preceding the filing of the petition;</p> <p style="padding-left: 20px;">(iii) the excess employment is voluntary and not a condition of employment;</p> <p style="padding-left: 20px;">(iv) the excess employment is in the nature of additional, part-time or overtime employment compensable by the hour or fraction of an hour; and</p> <p style="padding-left: 20px;">(v) the party's compensation structure has not been changed for the purpose of affecting a support or maintenance obligation. <u>Minnesota Statutes 518A.29</u></p>	
Mississippi	<p>“Gross income” includes all potential sources that may reasonably be expected to be available to the absent parent. <u>43-19-101 Miss Code 1972</u></p>	Not addressed.
Missouri	<p>When determining whether to include overtime and earnings from secondary employment, a court or administrative agency shall consider:</p> <p style="padding-left: 20px;">(1) The consequence of exercise by the parent of periods of temporary physical custody or visitation with the children who are the subject of this proceeding on the parent's ability to receive overtime compensation or earnings from secondary employment;</p> <p style="padding-left: 20px;">(2) The motivation of the parent in working overtime, including whether overtime was a condition of employment;</p> <p style="padding-left: 20px;">(3) The amount of overtime compensation and earnings from secondary employment received by the</p>	<p>Unreimbursed medical expenses that exceed \$250.00 per family member per year are deemed extraordinary medical expenses. The schedule of basic child support obligations excludes extraordinary medical expenses. <u>Missouri Schedule of Basic Child Support Obligations.</u></p>

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	<p>parent during the past three years, or such during any other relevant time periods;</p> <p>(4) The realistic expectation that the parent will continue to receive the amount of overtime compensation and earnings from secondary employment , and</p> <p>(5) The number of additional dependents for whom the parent is financially responsible. <u>Missouri Schedule of Basic Child Support Obligations</u></p>	
Montana	<p>If a person with a subsequent family has income from overtime or a second job, that income is presumed to be for the use of the subsequent family, and is not included in income for child support for the purposes of determining support for a prior family. <u>Administrative Rules of Montana, Title 37, Ch 62, Sub 1.</u></p>	Not addressed.
Nebraska	<p>The court may consider overtime wages in determining child support if the overtime is a regular part of the employment and the employee can actually expect to regularly earn a certain amount of income from working overtime. In determining whether working overtime is a regular part of employment, the court may consider such factors as the work history of the employee for the employer, the degree of control the employee has over work conditions, and the nature of the employer’s business or industry. <u>Nebraska Child Support Guidelines</u></p>	<p>Children’s health care expenses are specifically included in the guidelines amount of up to \$480 per child per year. All non-reimbursed reasonable and necessary children’s health care costs in excess of \$480 per child per year shall be allocated to the obligor parent as determined by the court. <u>Nebraska Child Support Guidelines</u></p>
Nevada	<p>Not specifically addressed. “Gross monthly income” means the total amount of income received each month from any source. <u>Nevada Revised Statutes 125B.070</u></p>	Not addressed.
New Hampshire	<p>No income earned at an hourly rate for hours worked, on an occasional or seasonal basis, in excess of 40 hours in any week shall be considered as income for the purpose of determining gross income. <u>458-C:2 Definitions</u></p>	Not addressed.

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New Jersey	<p><i>Gross income</i> is all earned and unearned income that is recurring or will increase the income available to the recipient over an extended period of time. For overtime pay or income from a second job, the average is based on the prior 12 months or first receipt whichever time is greater.</p> <p>The court may exclude sporadic income if the party can prove that it will not be available in an equivalent amount in the future. <u>NJ Child Support Guidelines.</u></p>	<p>Unreimbursed health-care expenditures (e.g., medical and dental) up to and including \$250 per child per year are included in the schedules. Such expenses are considered ordinary and may include items such as non-prescription drugs, co-payments or health care services, equipment or products. The parent's cost of adding a child to health insurance policy is not included in the schedules. <u>NJ Child Support Guidelines.</u></p>
New Mexico	<p>Not addressed.</p>	<p>The child support may also include the payment of the following expenses not covered by the basic child support obligation - any extra- ordinary medical, dental and counseling expenses incurred on behalf of the children of the parties. Such extraordinary expenses are uninsured expenses in excess of one hundred dollars (\$100) per child per year. <u>NM Child Support Guidelines.</u></p>
New York	<p>"Income" shall mean, but shall not be limited to, the gross (total) income as should have been or should be reported in the most recent federal income tax return. <u>Article 13, Section 240 Laws of New York.</u></p>	<p>Not addressed.</p>
North Carolina	<p>When income is received on an irregular, non-recurring, or one-time basis, the court may average or pro-rate the income over a specified period of time or require an obligor to pay as child support a percentage of his or her non-recurring income that is equivalent to the percentage of his or her recurring income paid for child support. <u>NC Child Support Guidelines.</u></p>	<p>The child support schedule that is a part of the guidelines is based on economic data which represent adjusted estimates of average total household spending for children between birth and age 18, excluding child care, health insurance, and health care costs in excess of \$250 per year. <u>NC Child Support Guidelines.</u></p>
North Dakota	<p>Examples of gross income include salaries, wages, and overtime wages.</p>	<p>Not addressed.</p>

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Ohio	<p>“Gross income” includes income from salaries, wages, and overtime pay. When the court or agency calculates the gross income of a parent, it shall include the lesser of the following as income from overtime and bonuses:</p> <p>(1) The yearly average of all overtime, commissions, and bonuses received during the three years immediately prior to the time when the person’s child support obligation is being computed;</p> <p>(2) The total overtime, commissions, and bonuses received during the year immediately prior to the time when the person’s child support obligation is being computed. <u>3119.05 Ohio Revised Code</u></p>	<p>“Extraordinary medical expenses” means any uninsured medical expenses incurred for a child during a calendar year that exceed one hundred dollars. <u>3119.01 Ohio Revised Code.</u></p>
Oklahoma	<p>For purposes of computing gross income of the parents, the district or administrative court shall include for each parent, whichever is most equitable, either: (1) all earned and passive monthly income, (2) all passive income, and earned income equivalent to a forty-hour work week plus such overtime and supplemental income as the court deems equitable, (3) the average of the gross monthly income for the time actually employed during the previous three (3) years, or (4) the minimum wage paid for a forty-hour work week. <u>Oklahoma Statutes 43-118</u></p>	<p>Not addressed.</p>
Oregon	<p>Not addressed.</p>	<p>The child support obligation shall be adjusted for recurring medical expenses incurred on behalf of a joint child to the extent the medical expenses exceed \$250 per year per child and are not eligible for payment by health care coverage or other insurance.</p> <p><u>Oregon Administrative Rules 137-050-0430.</u></p>
Pennsylvania	<p>“Income” is defined by the support law, 23 Pa.C.S.A. § 4302, and includes income from any source.</p>	<p>The basic support amounts reflected in the schedule in Rule 1910.16-3 represent average marginal expenditures on children for food, housing, transportation, clothing and other miscellaneous items that are needed by children and provided by their parents, including the first \$250 of unreimbursed</p>

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Pennsylvania (continued)		medical expenses incurred annually per child. <u>Chapter 1910 Pennsylvania Code.</u>
Rhode Island	The child support guidelines formula takes into account all earnings, income and resources of both parties. <u>Rhode Island Child Support Guidelines.</u>	Not addressed.
South Carolina	The guidelines define income as the actual gross income of the parent, if employed to full capacity. <u>SC Support Guidelines.</u>	The guidelines are based on the assumption that the custodial parent will be responsible for up to \$250 per year per child in uninsured medical expenses. Extraordinary medical expenses, not addressed in the guidelines, are defined as reasonable and necessary uninsured medical expenses in excess of \$250 per year per child. Extraordinary medical expenses addressed by the court shall be divided in pro rate percentages based on the proportional share of combined monthly adjusted gross income. <u>SC Support Guidelines.</u>
South Dakota	Overtime and second job not specifically addressed.	Any additional, reasonable medical costs, including optometric, dental or orthodontic, or other health care costs for each minor child which exceed two hundred fifty dollars in any year and are not covered by insurance, shall be apportioned between the parents in proportion to the support obligation of each parent <u>25-7-6.16 South Dakota Statutes.</u>
Tennessee	Gross income of each parent shall include all income from any source and includes overtime payments. Variable income such as commissions, bonuses, overtime pay, dividends, etc. shall be averaged over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income. <u>1240-2-4 TN Child Support Guidelines.</u>	The CS Schedule does not include the cost of the child's health insurance premium and uninsured medical expenses. The additional expenses for the child's health/dental insurance premium, recurring uninsured medical expenses shall be included in the calculations to determine child support. (Shall be divided between the parents pro rata based upon the percentage income of each parent). <u>1240-2-4 TN Child Support Guidelines.</u>
Texas	Resources include: (1)100 percent of all wage and salary income and other compensation for personal services (including commissions, overtime pay, tips, and bonuses). <u>Texas Statutes Sec 154.061</u>	As additional child support, the court shall allocate between the parties, according to their circumstances, the reasonable and necessary health care expenses of a child that are not reimbursed by health insurance. <u>Texas Statutes Sec 154.183</u>

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Utah	Income from earned income sources is limited to the equivalent of one full-time 40-hour job. If and only if during the time prior to the original support order, the parent normally and consistently worked more than 40 hours at the parent's job, the court may consider this extra time as a pattern in calculating the parent's ability to provide child support. <u>78-45-7.5 Utah Code.</u>	The order shall require each parent to share equally all reasonable and necessary uninsured medical expenses incurred for the dependent children, including but not limited to deductibles and copayments. <u>78-45-7.15 Utah Code</u>
Vermont	"Gross income" means actual gross income of a parent. (A) Gross income shall include: income from any source, including, but not limited to, income from salaries, wages. <u>15 Vermont Statutes Annotated § 653</u>	"Extraordinary expenses" means any extraordinary medical or education expenses, including expenses related to the special needs of a child, incurred on behalf of involved children. Extraordinary medical expenses shall include but not be limited to uninsured annual medical expenses in excess of \$200.00. <u>15 Vermont Statutes Annotated. § 653</u>
Virginia	"Gross income" shall not include: Income received by the payor from secondary employment income not previously included in "gross income," where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order. "Secondary employment income" includes but is not limited to income from an additional job, from self-employment, or from overtime employment. The cessation of such secondary income upon the payment of the arrearage shall not be the basis for a material change in circumstances upon which a modification of child support may be based. <u>§ 20-108.2 Code of Virginia.</u>	In addition to any other child support obligations established pursuant to this section, any child support order shall provide that the parents pay in proportion to their gross incomes, as used for calculating the monthly support obligation, any reasonable and necessary unreimbursed medical or dental expenses that are in excess of \$250 for any calendar year for each child who is the subject of the obligation. The method of payment of those expenses shall be contained in the support order. <u>§ 20-108.2 Code of Virginia.</u>
Washington	Monthly gross income shall include income from any source, including: (a) Salaries; (b) Wages; (c) Overtime; (g) Income from second jobs. <u>Revised Code Washington 26.19.071(3).</u>	Ordinary health care expenses are included in the economic table. Monthly health care expenses that exceed five percent of the basic support obligation shall be considered extraordinary health care expenses. Extraordinary health care expenses shall be shared by the parents in the same proportion as the basic child support obligation. <u>Revised Code Washington 26.19.080.</u>

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West Virginia	An amount equal to fifty percent of the average compensation paid for personal services as overtime compensation during the preceding thirty-six months: <i>Provided</i> , That overtime compensation may be excluded from gross income if the parent with the overtime income demonstrates to the court that the overtime work is voluntarily performed and that he or she did not have a previous pattern of working overtime hours prior to separation or the birth of a non-marital child; <u>§48-1-228 West Virginia Code.</u>	"Extraordinary medical expenses" means uninsured medical expenses in excess of two hundred fifty dollars per year per child which are recurring and can reasonably be predicted by the court at the time of establishment or modification of a child support order. Such expenses shall include, but not be limited to, insurance co-payments and deductibles, reasonable costs for necessary orthodontia, dental treatment, asthma treatments, physical therapy, vision therapy and eye care and any uninsured chronic health problem. <u>§48-1-225 West Virginia Code.</u>
Wisconsin	Gross income includes salary and wages. Overtime/second jobs not specifically addressed. <u>Wisconsin Administrative Rule DWD 40.</u>	Not addressed.
Wyoming	"Income" shall not include any earnings derived from overtime work unless the court, after considering all overtime earnings derived in the preceding twenty-four (24) month period, determines the overtime earnings can reasonably be expected to continue on a consistent basis. <u>20-2-301. Wyoming Statutes</u>	Not addressed.