

SURVEY OF CHILD SUPPORT GUIDELINES: DO THEY USE NET INCOME OR GROSS INCOME?

STATE	<u>Gross or Net Income</u>	<u>Comments</u>	<u>Reference</u>
Alabama	Adjusted Gross	Preexisting child support order actually paid deducted from gross. Also, “imputed preexisting child support obligation” deduction per schedule. Preexisting Periodic Alimony paid is deducted per CS Form 42.	Ala Rules of Judicial Administration, Rule 32, Child Support Guidelines: http://judicial.alabama.gov/library/rules/ja32.pdf
Alaska	Net	Adjusted annual income is total income from all sources minus mandatory deductions (taxes, union dues & retirement), voluntary retirement contributions, ordered child support & alimony actually paid, and work-related daycare.	Rule 90.3: http://www.state.ak.us/courts/civ2.htm#90.3
Arizona	Adjusted Gross	Spousal maintenance actually paid and child support (not including arrears payments) actually paid are deducted from gross income. An amount for support of children in the home and for children not subject to an order is also deducted from gross income. The impact of income taxes is considered in the Schedule.	http://www.azcourts.gov/portals/22/admorder/orders04/2004-29.pdf
Arkansas	Net	Support paid for other dependents by court order and medical insurance for children only are deducted from income.	http://courts.state.ar.us/opinions/2007a/20070614/Admin_Order_10_supp.pdf
California	Net	Deductions include those for mandatory union dues, retirement benefits, health insurance premiums for the parent and all children, state disability insurance premiums, child or spousal support actually paid per court order or otherwise, job related expenses if the court allows, and a hardship deduction if the court permits.	California Family Code Sections 4050-4076: http://www.leginfo.ca.gov/cgi-bin/displaycode?section=fam&group=04001-05000&file=4050-4076
Colorado	Adjusted Gross	Adjusted gross income is gross income less preexisting child support obligations, with or without a court order, and less alimony/maintenance actually paid.	C.R.S. 14-10-115 (link found on this page): http://www.state.co.us/gov_dir/leg_dir/olls/colorado_revised_statutes.htm
Connecticut	Net	Health insurance premium payments for parent and all legal dependents, court ordered life and disability insurance, mandatory union dues, work expenses, court ordered alimony and child support (not including arrears) actually paid are deducted from gross income along with federal and state	http://www.jud.ct.gov/Publications/ChildSupport/2005CSguidelines.pdf

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Delaware	Net	All parties use S-1 tax exemption amount. Court uses the state income tax tables. Health insurance premiums, life insurance premiums only if court ordered for support of other children, mandatory employee retirement, voluntary employee retirement up to 3%, any employer paid stipend for high living costs, and self-support reserve are deducted from gross income. Each parent's income may be further reduced by a % for other children supported by that parent, as required by court order, in home, or as a pattern.	http://courts.delaware.gov/rules/FCSectionXVII2010.pdf
Florida	Net	Federal, state & local taxes, mandatory union dues and retirement contributions, health insurance premiums for other than child in current case, ordered support for other children actually paid, and ordered alimony actually paid are deducted from gross income.	http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0061/Sections/0061.30.html
Georgia	Adjusted Gross	Determine gross monthly income of both parents. Adjust by deducting, if applicable, ½ of the self-employment and Medicare taxes, certain pre-existing orders and “theoretical child support order for qualified children, if allowed by the court.”	Georgia Code 19-6-15: http://www.lexisnexis.com/hottopics/gacode/Default.asp
Hawaii	Net	Net income is determined from a table provided by the court (Appendix D).	http://www.courts.state.hi.us/docs/form/oahu/child_support/csg_instructions.pdf
Idaho	Adjusted Gross	Ordered child support and spousal maintenance from another relationship, spousal maintenance in the current case, child support paid without an order, and support of children in the parent's home are deducted from gross income.	http://www.isc.idaho.gov/icsg_cov.htm

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Illinois	Net	Net income is all income minus: federal and state income taxes, FICA, mandatory retirement contributions, union dues, health insurance premiums, prior obligations for support or maintenances actually paid, some limited expenditures for repayment of debts, and foster care payments.	http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=075000050HPt%2E+V&ActID=2086&ChapterID=59&SeqStart=6000000&SeqEnd=8300000
Indiana	Adjusted Gross	Court ordered support for prior-born children and subsequent children actually paid, amounts for prior-born and subsequent child legal obligations actually paid, and ordered alimony or maintenance are deducted from gross income.	http://www.in.gov/judiciary/rules/child_support
Iowa	Net	Net income means gross income less: federal and state income tax (per guidelines); FICA, mandatory pension deductions, union dues, medical support paid per order not for these children, cash medical support ordered in current action, prior obligations for child and spousal support, and qualified additional child deductions, CP work related child care costs.	http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/09-23-2010.chapter.9.pdf
Kansas	Adjusted Gross	Court ordered child support paid in other cases and ordered maintenance paid are deducted from gross income. Court ordered maintenance received in the present or other cases is added to the gross income.	http://www.kscourts.org/Rules-procedures-forms/Child-support-guidelines/2010-Guidelines-Final.pdf
Kentucky	Adjusted Gross	Court ordered pre-existing maintenance and maintenance in current case actually paid, pre-existing orders for child support actually paid, and amount paid or provided for other children are deducted from gross income.	http://lrc.ky.gov/KRS/403-00/212.PDF
Louisiana	Adjusted Gross	Preexisting child or spousal support actually paid that's not part of the current action are deducted from gross income.	http://www.legis.state.la.us/lss/lss.asp?doc=107373
Maine	Gross	Gross income does not include preexisting spousal support paid to a former spouse not a parent in this case, a preexisting child support obligation paid per order, or an amount voluntarily paid for another child for whom parent is legally	http://www.mainelegislature.org/legis/statutes/19-A/title19-Ach63.pdf

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Maryland	Gross	Adjusted Actual Income is actual income minus preexisting reasonable child support actually paid and alimony or maintenance in current and in other cases actually paid.	http://mlis.state.md.us/asp/statutes_respond.asp?article=gfl&section=12-201&Extension=HTML through http://mlis.state.md.us/asp/web_statutes.asp?gfl&12-204
Massachusetts	Adjusted Gross	Reasonable child care costs, reasonable health, dental and vision insurance costs, and prior spousal and child support obligations, ordered or not, are deducted from gross income.	http://www.mass.gov/courts/childsupport/guidelines.pdf
Michigan	Net	Alimony or spousal support paid to one not the other parent in current case, federal, state, and local income taxes, FICA taxes, mandatory payments for employment (union dues, retirement), life insurance with these children as beneficiaries, employer retirement contributions up to 5.5%, cost of care or services in CPS or Juvenile Del cases; health care premium for additional children are deducted from gross income.	http://courts.michigan.gov/scao/resources/publications/manuals/focb/2008MCSFmanual.pdf and http://courts.michigan.gov/scao/resources/publications/manuals/focb/2008MCSFsupplement.pdf
Minnesota	Adjusted Gross	Ordered child support paid for a nonjoint child or spousal maintenance for a former spouse or payable to the other party in current case are deducted from income to determine gross income.	https://www.revisor.mn.gov/statutes/?id=518A
Mississippi	Net	Federal, state and local taxes, SS contributions, mandatory retirement and disability contributions, and an amount for support of children in the home of a parent the court deems appropriate are deducted from gross income.	Mississippi Code of 1972:: 43-19-101, 103: http://michie.com/mississippi
Missouri	Adjusted Gross	Ordered child support and maintenance actually paid and support for other children in parent's primary physical custody based on the schedule are deducted from gross income.	http://www.courts.mo.gov/page.jsp?id=638 and http://www.moga.mo.gov/statutes/C400-499/4520000340.HTM

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Montana	Net	Federal and state income taxes, FICA/MC, mandatory retirement contributions, required employment expenses, ½ net child care (expense less tax credit), ordered child support, spousal maintenance and health insurance premiums for children not in current case, an allowance per table for other children without an order are deducted from gross income.	http://www.dphhs.mt.gov/csed/packet/guidelines.shtml
Nebraska	Net	The following deductions are taken from gross income to arrive at net income: taxes, FICA/MC, including self-employment tax, minimum mandatory retirement contributions, actual voluntary retirement contributions up to 4% of gross or self-employment net, prior ordered child support for other children, support actually paid for other children not born or adopted subsequent to orders in current case.	http://www.supremecourt.ne.gov/rules/html/Ch4/art2
Nevada	Gross	No personal deductions allowed. But if NCP is self-employed all legitimate business expenses may be deducted to determine “gross income.”	http://www.leg.state.nv.us/NRS/NRS-125B.html
New Hampshire	Net	Adjusted gross income is gross income minus ordered support for others (children or adults), ½ of self-employment tax paid, mandatory retirement contributions, state income taxes paid, allowable child care expenses paid or medical obligations for these children. Net income is parents’ combined adjusted gross income less federal income tax (single, 2 withholding allowances) and FICA/MC.	http://www.gencourt.state.nh.us/rsa/html/XLIII/458-C/458-C-mrg.htm
New Jersey	Net	Net income is gross income minus taxes, mandatory union dues, mandatory retirement, previously ordered child support, alimony paid (alimony received is added) and theoretical child support for other dependents.	NJ Court Rules, App IX-A through IX-H: http://www.judiciary.state.nj.us/rules/rules_toc.htm

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New Mexico	Gross	Gross income does not include ordered alimony actually paid, order child support actually paid for prior children and a reasonable amount for certain children living with a parent.	http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&fn=main-h.htm&2.0
New York	Adjusted Gross	Unreimbursed employee business expenses except those that reduce personal expenses, alimony or maintenance actually paid, child support actually paid by order or otherwise for child not part of current action, public assistance, SSI, NY city or Yonkers income/earnings taxes actually paid, FICA paid are deducted from gross income.	NY Dom Rel Law 240 ; http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=\$\$DOM240\$\$@TXDOM0240+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=24267767+&TARGET=VIEW
North Carolina	Adjusted Gross	Child support actually paid per preexisting order, agreement or voluntary arrangement and an amount for children in parent's home are deducted from gross income.	http://www.nccourts.org/Forms/Documents/981.pdf
North Dakota	Net	A hypothetical federal income tax (using standard deductions and exemption for obligor and children), hypothetical state income tax, FICA, RRTA, MC, self-employment tax, health insurance premiums for children, other actual medical expenses for children, union due, mandatory occupational licensing fees, mandatory retirement contributions, some employee business expenses and some employer reimbursed expenses are deducted from gross income.	http://www.nd.gov/dhs/services/childsupport/docs/current-guidelines-april-2010.pdf
Ohio	Adjusted Gross	Gross income does not include mandatory deductions such as union dues, but does include taxes, FICA and retirement in lieu of FICA. Deductions from gross income include an amount for children other than stepchildren living with a parent, court ordered child support actually paid, court ordered spousal support actually paid, and local income taxes.	Ohio Rev Code 3119.01 et seq http://codes.ohio.gov/orc/3119

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Oklahoma	Adjusted Gross	Alimony from a prior case actual paid, reasonable expenses of the parties for debt service of preexisting joint debts, “employer” portion of federal self-employment taxes, and an amount for other qualified children (in and out of parent’s home).	Okla Statutes title 43, sections 118-120: http://www.lsb.state.ok.us/osStatuesTitle.html
Oregon	Adjusted Gross	Mandatory union or other labor organization contributions, children’s health insurance premiums, spousal support (deducted if to be paid, added if to be received), and ordered or in home support for additional children are deducted from gross income.	http://www.oregonchildsupport.gov/laws/rules/guideline_rules.shtml
Pennsylvania	Net	Federal, state, and local income taxes, FICA, mandatory retirement payments, union dues, alimony paid to the other party are deducted from gross income.	Pa. R. Civ. Pro. 1910.16-1 to -7: http://www.pacode.com/secure/data/231/chapter1910/chap1910toc.html
Rhode Island	Adjusted Gross	Preexisting child support paid, health insurance premiums or a cash medical amount, an amount for additional minor dependents must be deducted. Pension payments, life insurance premiums, payments for marital debts may be deducted in the discretion of the court.	http://www.courts.ri.gov/family/pdf/2007-03_Child_Support_Guidelines.pdf //This is the 2007 amendment. 2002 Rule: http://www.cse.ri.gov/downloads/guidelines_formula_worksheet.pdf
South Carolina	Adjusted Gross	Alimony in the current case is deducted from or added to gross income. Previously ordered alimony and child support actually paid and an amount for children in either parents’ home are deducted from gross income.	http://www.scstatehouse.gov/coderegs/c114.htm (South Carolina Code of Regulations 114-4710 through 4750)
South Dakota	Net	Federal income taxes based on single withholding allowance, FICA/MC, contributions to an IRS qualified retirement plan up to 10% of gross income, unreimbursed employee business expenses, payments made on other support and maintenance orders are deducted from gross income.	http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=25-7&Type=StatuteChapter

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Tennessee	Adjusted Gross	The schedule includes deductions for the employee share of FICA/MC. For self-employed parent deduct the employee portion if actually paid. An amount for a parent's other children (in home and otherwise ordered) is deducted from	http://www.state.tn.us/sos/rules/1240/1240-02/1240-02-04.20080815.pdf
Texas	Net	Federal income tax based on single withholding allowance and FICA/MC taxes, as stated in charts published by the IV-D agency, are deducted from gross income.	Texas Family Code 154.001 et seq http://www.statutes.legis.state.tx.us/Docs/FA/-htm/FA.154.htm
Utah	Adjusted Gross	Alimony previously ordered and paid and child support previously ordered is deducted from gross income.	Utah Code 78B.12: http://le.utah.gov/UtahCode/section.jsp?code=78
Vermont	Net	Spousal or preexisting child support obligations actually paid; cost of child health insurance; FICA taxes; State and fed income taxes; additional housing costs for reunification and mandated costs per case plan for children in the custody of the department for children and families are deducted from gross income.	Vt. Stat. Title 15 sec 653, et seq. http://www.leg.state.vt.us/statutes/-sections.cfm?Title=15&Chapter=011
Virginia	Adjusted Gross	Spousal support paid or received per an order or written agreement is deducted or added to gross income. Half of the self-employment taxes paid is deducted from gross income. Child support actually paid per order or written agreement for other children is deducted from gross income. An amount based on the schedule for other children in the parent's home is deducted from gross income.	VA Code 20-108.1, 20-108.2 http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC2000000000-6000000000000
Washington	Net	State and fed income taxes; FICA; mandatory pension plan payments; mandatory union or professional dues; state industrial insurance premiums; ordered maintenance actually paid; up to \$5,000 per year in voluntary retirement contributions actually made; normal business expenses and self-employment taxes for self-employed persons are deducted from gross income.	Chapter 26.19 RCW http://apps.leg.wa.gov/RCW/-default.aspx?cite=26.19

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West Virginia	Adjusted Gross	Preexisting child support and maintenance paid and an amount for additional dependents is deducted from gross income. (See worksheets.)	http://www.legis.state.wv.us/WVCODE/-ChapterEntire.cfm?chap=48&art=13
Wisconsin	Adjusted Gross	Preexisting legal obligations for child support are deducted from gross income.	http://legis.wisconsin.gov/rsb/code/dcf/dcf150.pdf
Wyoming	Net	Personal income taxes, social security, cost of dependent health coverage for all dependent children, pre-existing ordered current child support actually paid, other court ordered support obligations currently being paid, and mandatory pension contributions are deducted from gross income.	http://legisweb.state.wy.us/statutes/titles/Title20/-T20CH2AR3.htm
District of Columbia	Adjusted Gross	Half of FICA/MC for a self-employed parent is deducted from gross income. Alimony paid in current case is deducted from gross income of paying parent. Ordered child support paid is deducted from gross income of paying parent. An amount for other children for whom a parent has a legal obligation who is living in that parent's home is deducted from gross income.	http://weblinks.westlaw.com/result/-default.aspx?cite=UUID%28NFE14CF10FF%2D5211DC9638D%2DC1FE7902831%29&db=1000869&findtype=VQ&fn=%5Ftop&pb=4BF3FCBE&rlt=CLID%5FFQRLT511537181741&rp=%2FSearch%2Fdefault%2Ewl&rs=WEBL10%2E10&service=Find&spa=DCC%2D1000&sr=TC&vr=2%2E0
Guam	Adjusted Gross	A self support amount of \$775.00, spousal maintenance, and ordered child support paid for other children are deducted from gross income. The court may allow a deduction of up to \$50.00 per child for children in home, although this should not be routine. Medical insurance costs for children should be deducted from the income of the parent paying the premium.	http://www.justice.gov.gu/CompilerofLaws/GAR/19GAR/19GAR001-Art2.pdf