

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

STATE	Gross or Net Income	Comments	Reference
Alabama	Gross	Preexisting child support order actually paid deducted from gross. Also, "imputed preexisting child support obligation" deduction per schedule.	alabama/cs/Rule32.htm Alabama Rules of Judicial Administration, Rule 32, Child Support Guidelines
Alaska	Net	Adjusted annual income is total income from all sources minus mandatory deductions (e.g. taxes), voluntary retirement contributions, child support & alimony actually paid, and work-related daycare.	Rule 90.3: http://www.state.ak.us/courts/civ2.htm#90.3
Arizona	Gross	"The Schedule of Basic Child Support Obligations is based on net income and converted to gross income for ease of application. The impact of income taxes has been considered in the Schedule."	http://www.supreme.state.az.us/dr/childsup/CSG2004.pdf
Arkansas	Net		http://courts.state.ar.us/pdf/admin_order10.pdf
California	Net		http://www.leginfo.ca.gov/cgi-bin/displaycode?section=fam&group=04001-05000&file=4050-4076 California Family Code Sections 4050-4076
Colorado	Gross	Adjusted gross income = gross income less preexisting child support obligations and less alimony/maintenance actually paid	14-10-115 CRS http://198.187.128.12/colorado/lpext.dll?f=templates&fn=fs-main.htm&2.0
Connecticut	Net		http://www.jud.state.ct.us/Publications/ChildSupport/2005CSguidelines.pdf
Delaware	Net	Everybody gets S-1 tax status. Can also deduct health insurance premiums, retirement (limited), high cost of living allowance	http://courts.state.de.us/How%20To/Support/?ChildSupportGuidelinesEdV121106.pdf
Florida	Net	Taxes and mandatory union dues/retirement, & can deduct health insurance premiums, CTO support for other children actually paid, CTO alimony actually paid.	http://dor.myflorida.com/dor/childsupport/pdf/poz8.pdf
Georgia	Gross	Determine gross monthly income of both parents. Adjust by deducting, if applicable, 1/2 of the self-employment taxes, pre-existing orders and "theoretical child support order for qualified children, if allowed by the court."	OCGA 19-6-15 http://www.lexis-nexis.com/hottopics/gacode/default.asp

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Hawaii	Net		http://www.hawaii.gov/jud/Oahu/Family/CSGdline.pdf
Idaho	Gross	Adjustments to gross income: alimony and other cs obligations paid, even if no CTO	http://www.isc.idaho.gov/icsg_cov.htm
Illinois	Net	Illinois sets support as a percent of the supporting party's net income, depending on number of kids. 750 ILCS 5/505 Net income also allows deduction for prior obligations of support or maintenance actually paid pursuant to a court order.	http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=075000050HPt%2E+V&ActID=2086&ChapAct=750%26nbsp%3BILCS%26nbsp%3B5%2F&ChapterID=59&ChapterName=FAMILIES&SectionID=63103&SeqStart=9600&SeqEnd=12500&ActName=Illinois+Marriage+and+Dissolution+of+Marriage+Act%2E
Indiana	Gross	Adjustment for "subsequent children" and prior-born children, and alimony. (weekly amounts)	http://www.in.gov/judiciary/rules/child_support/index.html#g3
Iowa	Net		https://childsupport.dhs.state.ia.us/guidelines.asp
Kansas	Gross	Adjustment for child support or maintenance paid	http://www.kscourts.org/ctruls/csupp4.htm
Kentucky	Gross		http://www.lrc.ky.gov/KRS/403-00/211.PDF
Louisiana	Gross	Adjusted for preexisting child support or alimony paid to someone not the subject of current action	http://www.legis.state.la.us/lss/lss.asp?doc=107373
Maine	Gross	Does not include preexisting spousal maintenance to a former spouse who is not the parent of the child for whom child support is being determined; or child support actually paid pursuant to court or admin order; or "an appropriate amount of child support" voluntarily paid by a party with a legal obligation to support that child.	http://janus.state.me.us/legis/statutes/19-A/title19-Asec2001.html
Maryland	Gross	Adjustment for preexisting reasonable child support obligations actually paid; alimony/maintenance actually paid; actual cost of health insurance	http://www.dhr.state.md.us/csea/help.htm

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Massachusetts	Gross	Prior orders for spousal/child support (to others than the subject action) actually paid are deducted from gross income	http://www.mass.gov/courts/formsandguidelines/csg2006.html
Michigan	Net		http://www.courts.mi.gov/scao/resources/publications/manuals/focb/2004MCSFmanual.pdf
Minnesota	Gross	Minus deductions for nonjoint children	http://www.revisor.leg.state.mn.us/bin/getpub.php?pubtype=STAT_CHAP&year=2006&section=518A#stat.518A.26.0
Mississippi	Net		http://www.mscode.com/free/statutes/43/019/0101.htm
Missouri	Gross	Adjusted for other court/admin ordered child support paid, CTO maintenance paid, support for other kids in parent's primary physical custody(?)	http://www.courts.mo.gov/sup/index.nsf/d45a7635d4bfdb8f8625662000632638/64c9d1dfef67046e86256fb70073df81?OpenDocument
Montana	Net	Alimony paid under ct/admin order; preexisting child support order; ½ obligation for child w/o order;	http://www.dphhs.mt.gov/csed/packet/guidelines.pdf
Nebraska	Net	Child support previously ordered for other children	http://supremecourt.ne.gov/rules/pdf/childsupp-06.pdf
Nevada	Gross		NRS 125B.070 http://www.leg.state.nv.us/NRS/NRS-125B.html
New Hampshire	Net		http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XLIII-458-C.htm
New Jersey	Net		http://www.judiciary.state.nj.us/csguide/98r56a.htm
New Mexico	Gross	Less support for prior children actually paid per court order	http://www.hsd.state.nm.us/csed/guidelines.html
New York	Gross	Less alimony actually paid or child support actually paid	NY Dom Rel Law 240(1-b) http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS
North	Gross	The schedule is based upon net income converted to gross annual income by incorporating the federal tax rates, North	http://www.nccourts.org/Forms/Documents/981.pdf

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Carolina		Carolina tax rates and FICA.	
North Dakota	Net		http://www.nd.gov/dhs/services/childsupport/docs/current-guidelines.pdf
Ohio	Gross		Ohio Rev Code 3119.01 et seq http://codes.ohio.gov/orc/3119
Oklahoma	Gross	Court shall not take into account any stepchildren, but may take into account only natural, legal or legally adopted minor children in the custody of the parent; deduct from gross any preexisting court/admin order for child support/alimony actually paid; also deduct debt service for preexisting jointly acquired debt	Okla Statutes title 43, sections 118-120 http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=439676
Oregon	Gross	Adjusted for other children 137-050-0400	http://arcweb.sos.state.or.us/rules/OARS_100/OAR_137/137_050.html
Pennsylvania	Net		Pa. R. Civ. Pro. 1910.16-1 to -5 http://www.pacode.com/secure/data/231/chapter1910/chap1910toc.html
Rhode Island	Gross	Preexisting support orders deducted from gross	http://www.cse.ri.gov/downloads/guidelines_formula_worksheet.pdf
South Carolina	Gross	Alimony or child support actually paid per previous or existing court order deducted from gross	http://www.state.sc.us/dss/csed/forms/2006guidelines.pdf
South Dakota	Net		South Dakota Cod. Laws 25-7-6.1 et seq http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=25-7
Tennessee	Gross	Reduce gross for child not before the tribunal for whom parent is legally responsible and for whom support is actually paid	http://www.state.tn.us/sos/rules/1240/1240-02/1240-02-04.pdf
Texas	Net		Texas Family Code 154.001 et seq http://tlo2.tlc.state.tx.us/statutes/docs/FA/content/pdf/fa.005.00.000154.00.pdf
Utah	Yes	Gross minus alimony previously ordered and paid and child support previously ordered	Utah code 78-45-7 et seq http://le.utah.gov/~code/TITLE78/78_38.htm

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Vermont	Net		Vt. Stat. Title 15 sec 653-657 http://www.leg.state.vt.us/statutes/sections.cfm?Title=15&Chapter=011
Virginia	Gross	Child support actually paid	VA Code 20-108.1, 20-108.2 http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+20-108.1 and http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+20-108.2
Washington	Net		Chapter 26.19 RCW http://apps.leg.wa.gov/RCW/default.aspx?cite=26.19.020
West Virginia	Gross	AGI = gross income less payment of previously ordered child support/alimony	http://www.legis.state.wv.us/WVCODE/48/masterfrm2Frm.htm
Wisconsin	Gross		http://www.dwd.state.wi.us/bcs/chapter.htm
Wyoming	Net		http://legisweb.state.wy.us/statutes/titles/Title20/T20CH2AR3.htm
TERRITORIES			
District of Columbia	Gross	Less child support/alimony actually paid; deduction for each child in parent's HH	DC Code Ann sec 16-916.1 (4/2007) http://csgc.oag.dc.gov/application/help/Child%20Support%20Guideline%20Revision%20Act.pdf
Guam	Gross	Less self-support reserve, alimony/support actually paid	http://www.guamcse.net/forms/guidelinesC.pdf
Puerto Rico	Net		http://www.gobierno.pr/NR/rdonlyres/7693B096-0F99-428F-ADAE-4BE2D19DA82C/8507/GuiasparaDeterminaryModificarlasPensionesAlimenta.pdf