



Preliminary Report and Recommendations

Committee for an Interim Review of the Child
Support Guidelines



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Preliminary Report and Recommendations





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Committee for an Interim Review of the Child Support
Guidelines

EXECUTIVE SUMMARY

Creation and Charge of Committee

On July 26, 2017, Chief Justice Scott Bales issued Administrative Order 2017-93 establishing the Committee for an Interim Review of the Child Support Guidelines (“committee”). The administrative order directed the committee to:

(a) review the impact a higher minimum wage and new federal regulations have on the Child Support Guidelines.

(b) develop recommendations to the guidelines and if needed, the Arizona Rules of Family Law Procedure.

(c) file a final report and make recommendations to the Arizona Judicial Council (AJC) in December 2017.

The committee met twice before distribution of this preliminary report and anticipates holding a total of five meetings over the course of five months. A public hearing meeting is scheduled for October 26, 2017.¹ Additionally, a public forum was developed and opened to the public commencing September 29, 2017, for comments regarding the committee’s preliminary recommendations.

¹ See Committee for an Interim Review of the Child Support Guidelines [webpage](#) for more information regarding the public hearing meeting location and times, and public comment forum.

•••
Chief Justice Scott Bales



•••
Hon. Paul J. McMurdie,
Chair





Summary of Committee Recommendations

A summary of the committee's preliminary recommendations is outlined below. More detailed recommendations are set forth in the body of this report.

- ❖ Adopt the proposed Child Support Guidelines (See Appendices B and C) to become effective April 1, 2018.
- ❖ Recommend the Administrative Office of Courts (AOC) implement updates to the statewide Child Support Calculator and related forms to reflect the recommended revisions to the guidelines.
- ❖ Issue recommendations to the next child support guidelines quadrennial review committee for important issues to be addressed or considered.

RECOMMENDATIONS BASED ON CHANGES TO STATE AND FEDERAL LAW

Introduction

Since the last child support quadrennial review in 2013-2015, there have been major revisions to federal law², state law, and case law that impact Arizona's Child Support Guidelines. As explained by the Administration for Children and Families, Health and Human Services:

"The goal of the revisions is to increase reliable child support for children by setting child support orders based on the noncustodial parent's earnings, income, or other evidence of ability to pay. Orders set beyond a parent's ability to pay can lead to unintended consequences, such as unmanageable debt, reduced employment, participation in the underground economy, and increased criminal activities. It is counterproductive and not in children's best interests to have their parents engage in a cycle of nonpayment, illegal income generation, and incarceration. Support orders based on the noncustodial parent's ability to pay should result in less conflict between parents, fewer requests for hearings, and less time and resources spent on enforcement."

List of issues addressed

1. Self-support reserve amount
2. Arizona's minimum wage and impact to the self-support reserve
3. Incarceration and ability to pay
4. Imputation of income

² [The Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs](#) updates guidelines for setting child support orders at 45 CFR 302.56 and the establishment of child support orders at 45 CFR 303.4.



5. Rounding the child support order to the nearest dollar
6. Global change of terminology – replace “noncustodial,” “custodial,” and “custody”
7. Third-party caregivers
8. Multiple children, different parenting plans

Self-support reserve

The self-support reserve (SSR) test is performed in each child support case to evaluate and verify that the paying parent is financially able both to pay the child support order and to maintain at least a minimum standard of living.

The new federal regulation 45 C.F.R. 302.56(c)(1)(ii) requires child support guidelines to take into consideration the basic subsistence needs of the paying parent (and at the state’s discretion the receiving parent) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the state. Arizona already uses a self-support reserve. The current SSR amount is \$1,115, which is based on the 2014 federal poverty level of \$973 for a single person that has been “grossed-up.”

Changes to Arizona’s minimum wage and impact to the self-support reserve amount

Recent state law³ has increased the state’s minimum wage from \$8.05 per hour to \$10 per hour on and after January 1, 2017; \$10.50 per hour in 2018; \$11.00 per hour in 2019; and \$12.00 per hour on and after January 1, 2020.

Updating the minimum wage each year will impact the child support guidelines, specifically, the SSR amount. The increase in minimum wage may require low-income obligors to pay a higher percentage of their earnings for child support unless the self-support reserve amount is also increased.

The committee agreed that the SSR amount needs to be increased to correspond to the increase in minimum wage, but the question before the committee is what amount should it be changed to and how to make this determination?

³ Arizona Revised Statutes § 23-363



One instructive resource was a 2011 study conducted by the Orange County Department of Child Support Services.⁴ In summary, the report indicates that orders set above 19 percent of the paying parents' income leads to lower compliance, arrears growth, and missed monthly payments. The committee also looked at alternative amounts, such as basing the SSR on 138 percent of federal poverty level like many other federal programs use.

The committee agreed to change the SSR amount based on the 2011 Orange County study to reflect a threshold that results in the best outcomes for children, and to enable the SSR to vary year to year due to the new minimum wage state law.

Proposed language is added to Section 15 of the Child Support Guidelines that states:

15. SELF-SUPPORT RESERVE TEST

In each case, after determining the child support order, the court shall perform a **S**self-**S**upport **R**reserve **T**est to verify that the **noncustodial**-**paying** parent is financially able both to pay the child support order and to maintain at least a minimum standard of living, as follows:

The self-support reserve shall be an amount equal to ~~Deduct~~ 80% of the monthly full-time earnings at the current state minimum wage at the time of the order \$1,115 (the **S**self-**S**upport **R**reserve amount). ~~Deduct the self-support reserve amount~~ from the **noncustodial**-**paying** parent's Adjusted Gross Income, except that the court may deduct from such parent's Adjusted Gross Income for purposes of the **S**self-**S**upport **R**reserve **T**est only, court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If the resulting amount is less than the child support order, the court may reduce the current child support order to the resulting amount after first considering the financial impact the reduction would have on the **custodial** **receiving** parent's household. The test applies only to the current child support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's arrears.

EXAMPLE: Before applying the **S**self-**S**upport **R**reserve **T**est, the child support order is calculated under the guidelines to be ~~\$253~~-\$492. The adjusted gross income of the **noncustodial**

Self-support
reserve



Proposed SSR amount will change annually, based on changes to state minimum wage law.

Calculated at 80% of minimum wage earnings.

Results in no more than 20% of the non-primary parenting time parent's minimum wage earnings for child support order, for one child.

⁴ [How Do Child Support Order Amounts Affect Payments and Compliance?](#) Prepared by the Research and Reporting Unit of the Orange County Department of Child Support Services, Mark Takayesu, Manager (M.A.), October 2011



~~paying~~ parent is ~~\$1,250~~ ~~\$1,733~~ at a minimum wage of \$10.00 per hour the self-support reserve amount is \$1,386 ($\$10 \times 40 \text{ hours} \times 52 \text{ weeks} = \$20,800 \div 12 \text{ months} = \$1,733 \times 80\% = \$1,386$). Subtracting the self-support reserve amount of ~~\$1,115~~ ~~\$1,386~~ from the ~~noneustodial~~ paying parent's adjusted gross income of ~~\$1,250~~ ~~\$1,733~~ leaves ~~\$135~~ ~~\$347~~. Because this resulting amount is less than the ~~\$253~~ ~~\$492~~ child support order, the court may reduce the child support order to the resulting amount. However, before making any reduction, the court shall examine the self-support capability of the ~~non-paying~~ receiving parent, using the same ~~S~~self-~~S~~support ~~R~~reserve ~~T~~est applied to the ~~noneustodial~~ paying parent.

In this example, the ~~non-paying~~ receiving parent's proportionate share of the total child support obligation is calculated under the guidelines to be ~~\$233~~ ~~\$404~~. This parent's Adjusted Gross Income is ~~\$1,150~~ ~~\$1,425~~. Subtracting the self-support reserve of ~~\$1,115~~ ~~\$1,386~~ from the ~~non-paying~~ receiving parent's Adjusted Gross Income of ~~\$1,150~~ ~~\$1,386~~ leaves ~~\$35~~ ~~\$38~~. Because this resulting amount is less than the parent's proportionate share of the Total Child Support Obligation, it is evident that both parents have insufficient income to be self-supporting. In this situation, the court has discretion to determine whether and in what amount the child support order (the amount the ~~noneustodial~~ paying parent is ordered to pay) may be reduced.

Incarceration and ability to pay

The committee discussed the new federal requirement in 45 C.F.R. § 302.56(c)(3) that requires states to provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders. The committee agreed to recommend the following proposed language to Section 5 of the child support guidelines:

5. DETERMINATION OF THE GROSS INCOME OF THE PARENTS

E. If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. The court may not attribute income to a person who is incarcerated, but may establish or modify support based on actual ability to pay.

Imputation of income

As part of the conversation regarding addressing and codifying an incarceration provision to the guidelines, the committee discussed the inclusion of proposed language to Section 5 regarding the new federal regulation 45 C.F.R. § 302.56(c)(1)(iii), which takes into consideration specific circumstances of



the non-primary parenting time parent to the extent known, when determining the amount of imputed income, and the court may not use a standard amount in lieu of fact-gathering in a specific case.

Additionally, the committee discussed removing E(4.) from the guidelines because Temporary Assistance to Needy Families (TANF) funds cannot be considered income for the purposes of calculating child support.

The committee agreed to include a recommendation for additional proposed language to Section 5 in the following manner:

5. DETERMINATION OF THE GROSS INCOME OF THE PARENTS

E. If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. The court may not attribute income to a person who is incarcerated, but may establish or modify support based on actual ability to pay. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage ~~shall~~ should generally be attributed to a parent ~~ordered to pay child support after~~ considering the specific circumstances of the parents to the extent known. This includes such factors as the parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parents, prevailing earnings level in the local community, and other relevant background factors in the case.⁵ If income is attributed to the parent receiving child support, appropriate childcare expenses may also be attributed.

The court may decline to attribute income to either parent. Examples of cases in which it may be inappropriate to attribute income include, but are not limited to, the following circumstances:

1. A parent is physically or mentally disabled,
2. A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity, or
3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home ~~or~~.

⁵ Proposed language is directed by the new federal regulation 45 C.F.R. § 302.56(c)(1)(iii).



4. ~~The parent is a current recipient of Temporary Assistance to Need Families.~~

Rounding the child support order amount to the nearest dollar

The committee noted that some of the child support calculators round the final child support amount to the nearest dollar, while the statewide calculator retains the exact amount calculated. To simplify child support orders, the committee members agreed that the final amount should be rounded up to the nearest dollar amount if the order is fifty cents or more, and rounded down if it is forty-nine cents or less. The committee members believe this action should not be considered a deviation of the child support amount.

Members reported that occasionally, a child support order will not even rise to the amount of the Support Payment Clearinghouse fee, which is currently \$5 per month. The committee members discussed those situations and believe it makes sense to not impose a court order for an amount that is less than the current clearinghouse monthly fee. Like the rounding issue above, the committee members believe this action should not be considered a deviation of the child support amount.

The committee agreed to include a recommendation for proposed language to Section 14 in the following manner:

14. DETERMINING THE CHILD SUPPORT ORDER

The court shall order the ~~noneustodial~~ non-primary parenting time parent to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation. The ~~eustodial~~ primary parenting time parent shall be presumed to spend his or her share directly on the children.

EXAMPLE: On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Gross Income of \$1,500 for one child is \$323. To this the court adds \$32 because the child is over 12 years of age (10% in this example). The Total Child Support Obligation is \$355.

The father's share is 60% of \$355, or \$213. The mother's share is 40% of \$355, or \$142. ~~Custody~~ Primary parenting time is granted to the mother and under the court-approved parenting plan, parenting time will be exercised by the father a total of 100 days per year resulting in an adjustment of \$52 (\$323 X 16.1%). After adjusting for parenting time, the father's share is \$161 (\$213 less \$52). The father shall pay the child support amount of \$161 per month. The value of the mother's contribution is \$142, and she spends it directly on the child.



For all awards, the child support amount shall be rounded to the nearest whole dollar. A rounded amount is not a deviation under Section 20.

If the amount of child support is less than the current clearinghouse fee, the court shall not impose a child support award unless a deviated award is warranted under Section 20. It is not a deviation under Section 20 if an award is not imposed because it is less than the clearinghouse fee.

Global change of terminology – replace “noncustodial,” “custodial,” and “custody”

In 2012, the legislature removed the terminology “custody” (including “legal” and “physical”) in Arizona statutes (Title 25 - *Marital and Domestic Relations*) and replaced it with the terminology of “legal-decision making” and “parenting time;”⁶ however, the corresponding terminology has not been changed within the Arizona Child Support Guidelines.

Committee members realize that most family law court litigants are self-represented and the difference in terminology between the statutes, rules, and the guidelines, may cause unnecessary confusion. To alleviate misunderstandings or confusion for guideline users, the committee members recommend a global change to the guidelines by replacing the following terminology:

- “noncustodial parent” with “non-primary parenting time parent”
- “custodial parent” with “primary parenting time parent”
- “child custody” with “legal decision-making and parenting time”
- “physical custody” with “parenting time”
- “Receiving parent” and “paying parent” in the self-support reserve section

The proposed terminology will affect: Section 2. Premises; Section 3. Presumption; Section. 6 Adjustments to Gross Income; Section 9. Determining the Total Child Support Obligation; Section 11. Adjustments for Costs Associated with Parenting Time; Section 12. Equal Custody; Section 13. Adjustments for Other Costs; Section 14. Determining the Child Support Order; Section 15. Self-support Reserve Test; Section 16. Multiple Children, Different Parenting Plans; Section 26. Income and Benefits Received by or on Behalf of Child; and Section 27. Federal Tax Exemption for Dependent Children. (See Appendices B and C).

Third-party caregivers

Committee members believe that Section 21, third-party caregiver situations should include additional language to provide guidance for calculating appropriate child support amounts in third-party situations, such as where a grandparent or guardian cares for a child. Clarifying language should

⁶ 2012 – Fiftieth Legislative – Second Regular Session, [Chapter 309](#)



be added that allows other appropriate expenditures under Section 9, such as childcare and health insurance premiums, to be included in the child support worksheet.

The committee agreed to include a recommendation for additional proposed language to Section 21 in the following manner:

21. THIRD-PARTY CARE-GIVERS

When a child lives with a third-party caregiver by virtue of a court order, administrative placement by a state agency, ~~or placement by a parent or under color of authority~~, the third-party caregiver is entitled to receive child support payments from each parent on behalf of the child. When calculating the amount of child support to be awarded to a third-party caregiver, consider the third-party caregiver's expenses under Section 9 but not the third-party caregiver's income.

EXAMPLE: The parties have one child together who is living with a third-party caregiver. Mother has an adjusted gross income of \$2,500 per month and Father has an adjusted gross income of \$2,000 per month. Add both parents' income together for a total adjusted gross income of \$4,500 per month. The total basic support obligation for one child would be \$817. The third-party caregiver pays \$500 per month for medical care. Place the \$500 amount as an additional child support obligation under the third-party column. The parents have no recognized expenses for the child under Section 9. Father should be ordered to pay the caregiver \$585 per month and mother should be ordered to pay the caregiver \$732 per month.

RECOMMENDATIONS BASED ON CHANGES TO CASE LAW

Introduction

The committee examined two recent Court of Appeals decisions⁷ that referenced relevant guideline issues that the members discussed to ensure clarity in the guidelines. The relevant issues are: (1) how to calculate child support when the parties have different parenting plans for multiple children, and (2) may a court attribute income beyond that of regular full-time employment without a showing that the income was historically earned from a regular schedule and is anticipated to continue into the future?

⁷ *Lundy v. Lundy*, 1 CA-CV 15-0612 FC (2016 WL 4140883) and *Mitton v. Mitton*, 1 CA-CV 15-0769FC, 242 Ariz. 201 (2017), 394 P.3d28, 762 Ariz. Adv. Rep.20 (de-published September 12, 2017).



The first issue regarding appropriate child support calculations when differing parenting time is ongoing with children is within the scope of the charge of this committee and a recommendation for proposed language follows in the section below.

In the second case, in the matter of *Lundy v. Lundy*, the Arizona Court of Appeals, Division 1, noted in a footnote;

“Though the second and third sentences of section 5(A) might appear to conflict, we interpret the Guideline as a whole, avoiding constructions that could render any part meaningless. We read the second sentence to prohibit inclusion of income from traditional overtime or second jobs, and we read the third sentence to permit realistic calculation of income in cases involving a parent whose income does not arise from such discrete sources.”

The committee declines to provide a recommendation for this issue regarding attribution of second income during this interim review and considers this question a complex and complicated issue that should be reviewed by the next quadrennial child support guidelines review committee.

MULTIPLE CHILDREN, DIFFERENT PARENTING PLANS

During the first committee meeting, members discussed memorializing the holding in *Mitton* by including in the child support guidelines an example of calculating parenting time in situations where parenting time differs for multiple children. Two sections of the guidelines, Section 11 and 16, have proposed language to ensure guideline users are aware of conducting appropriate calculations on child support worksheets.

The committee recommends adding the following language to Section 11:

11. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME

[If the children have different parenting time schedules, then see Section 16 to determine the parenting time adjustment or to determine if separate worksheets are required.](#) After determining the total number of parenting time days, refer to “Parenting Time Table A” below. The left column of the table sets forth numbers of parenting time days in increasingly higher ranges. Adjacent to each range is an adjustment percentage. The parenting time adjustment is calculated as follows: locate the total number of parenting time days per year in the left column of “Parenting Time Table A” and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.



The committee recommends adding language to Section 16 and revising Section 16 header as follows:

16. MULTIPLE CHILDREN, ~~DIVIDED CUSTODY~~ DIFFERENT PARENTING PLANS

When each parent is granted ~~physical custody~~ primary parenting time of at least one of the parties' children, each parent is obligated to contribute to the support of all the children. However, the amount of current child support to be paid by the parent having the greater child support obligation shall be reduced by the amount of child support owed to that parent by the other parent.

EXAMPLE: (For simplicity, this example does not consider parenting time.) Combined Adjusted Gross Income is \$3,000 per month. Father's gross income is \$1,000 per month (33.3%) and he has ~~custody~~ primary parenting time of one child. Mother's gross income is \$2,000 per month (66.6%) and she has ~~custody~~ primary parenting time of two children.

Prepare a Parent's Worksheet to determine child support for children in the mother's household. Locate the Combined Adjusted Gross Income figure of \$3,000 on the Schedule. Select the child support figure in the column for the two children in this household, \$857. The father's share is 33.3% of \$857, or \$285.

Prepare a Parent's Worksheet to determine child support for the child in the father's household. Locate the Combined Adjusted Gross Income figure of \$3,000. Select the child support figure in the column for the one child in this household, \$592. The mother's share is 66.6% of \$592, or \$394.

The mother is obligated to pay the father \$394 for child support. This amount is reduced by the \$285 obligation owed by the father to the mother. Thus, the mother must pay \$109 per month.

When the parties have children with different parenting plans and one parent does not have primary parenting time for any of the children, prepare only one worksheet. To determine the parenting time cost adjustment for the parent who does not have primary parenting time, use an average of the total number of parenting days. Add the total amount of parenting days for each child. Divide that number by the total number of children.

Example: The parties have two minor children, one who lives in the mother's household full time and one who splits time equally between the parents. Prepare one worksheet. When entering the parenting time cost adjustment for father, divide father's total number of parenting days for both children, 182, by the total number of children, 2. Father's parenting time cost adjustment would be calculated for 91 days.



ISSUES REFERRED TO THE NEXT CHILD SUPPORT GUIDELINES QUADRENNIAL REVIEW COMMITTEE

Several issues were discussed during the committee meetings that involve issues outside the scope of this review; however, the committee respectfully refers these issues for consideration to the next child support guidelines quadrennial review committee.

1. Section 27. FEDERAL TAX EXEMPTION FOR DEPENDENT CHILDREN of the guidelines allocates federal and state tax exemptions between parents, as they agree, or in a manner that allows each parent to claim allowable federal dependency exemptions proportionate to adjusted gross income. However, the Affordable Care Act (ACA) will penalize the parent who claims the child as a tax exemption for not providing insurance to cover the child's health care even if the other parent was ordered to provide the insurance.

Many states whose child support guidelines are based on an income shares model, like Arizona, are uncertain of what to do with the medical child support provisions, in light of the ACA. These states recognize that the parent who is required to provide health insurance under the ACA, may not be the same parent ordered to provide insurance by the child support order. Fortunately, the reality is that the current practice is working; however, there remains a misalignment between the state provision and the ACA.

This committee is hopeful that between the end of this review and the commencement of the next quadrennial review, the federal government will make further refinements to the ACA that will result in a practical solution for states that allocate income tax exemptions to both parents on a proportionate share of income basis.

2. Section 5.(A) DETERMINATION OF THE GROSS INCOME OF THE PARENTS was recently referenced in a Court of Appeals opinion⁸ that posed the question "may a court attribute income beyond that of regular full-time employment without a showing that the income was historically earned from a regular schedule and is anticipated to continue into the future?"⁹ This committee believes further examination

⁸ *Lundy v. Lundy*, 1 CA-CV 15-0612 FC (2016 WL 4140883)

⁹ In the matter of *Lundy v. Lundy*, the Arizona Court of Appeals, Division 1, noted in a footnote; "Though the second and third sentences of section 5(A) might appear to conflict, we interpret the Guideline as a whole, avoiding constructions that could render any part meaningless. We read the second sentence to prohibit inclusion of income from traditional



of this issue is warranted as this provision of the guidelines continues to create confusion for calculating gross income appropriately and could result in inconsistent child support orders.

Examination of this issue will require a more in-depth analysis involving more subject matter experts and extensive vetting.

3. The issue of allocating insufficient funds for multiple orders was a topic of great concern for the review committee. The members discussed instances in which a single obligor had several court orders for child support; however, earnings from low-income obligors to fund several support orders for numerous children, usually result in unpaid support for most, if not all, of the orders. Because this issue concerns many policy considerations that lie outside the scope of this interim review, the committee respectfully requests the next review committee consider the issue

overtime or second jobs, and we read the third sentence to permit realistic calculation of income in cases involving a parent whose income does not arise from such discrete sources.”

*Appendix A:
Child Support Guidelines Interim Committee Membership*

Chair – **Hon. Paul J. McMurdie**, Court of Appeals, Division 1

MEMBERS

Honorable Suzanne Cohen
Presiding Family Court Judge
Superior Court in Maricopa County

Honorable Lisa Bibbens
Judge
Superior Court in Pima County

Mr. Kiilu Davis
Attorney
Law Offices of Stone & Davis PC

Honorable Joseph P. Goldstein
Judge
Superior Court in Yavapai County

Ms. Annalisa Moore Masunas
Attorney
Moore, Masunas & Moore PLLC

Honorable Michael D. Peterson
Presiding Judge
Superior Court in Graham County

Ms. Janet Sell
Unit Chief Counsel
Office of the Attorney General

Ms. Rosa Torrez
Operations Administrator
Department of Economic Security

AOC Staff

Ms. Kathy Sekardi
Senior Court Policy Analyst
Court Services Division

Ms. Sabrina Nash
Court Specialist
Court Services Division

1 **ARIZONA CHILD SUPPORT GUIDELINES**

2 **ADOPTED BY THE ARIZONA SUPREME COURT**

3 **EFFECTIVE ~~JULY 1, 2015~~ APRIL 1, 2018**

4
5
6 **BACKGROUND:** The Arizona Child Support Guidelines follow the Income Shares Model. The
7 model was developed by the Child Support Guidelines Project of the National Center for State
8 Courts. The total child support amount approximates the amount that would have been spent on
9 the children if the parents and children were living together. Each parent contributes his or her
10 proportionate share of the total child support amount.

11
12 Information regarding development of the guidelines, including economic data and assumptions
13 upon which the Schedule of Basic Support Obligations is based, is contained in the June 27,
14 2014 report of Center for Policy Research, entitled Economic Review of the Arizona Child
15 Support Schedule.

16
17 **1. PURPOSES**

- 18
19 A. To establish a standard of support for children consistent with the reasonable
20 needs of children and the ability of parents to pay.
21
22 B. To make child support orders consistent for persons in similar circumstances.
23
24 C. To give parents and courts guidance in establishing child support orders and to
25 promote settlements.
26
27 D. To comply with state law (Arizona Revised Statutes, Section 25-320) and federal
28 law (42 United States Code, Section 651 et seq., 45 Code of Federal Regulations,
29 Section 302.56) and any amendments thereto.
30

31 **2. PREMISES**

- 32
33 A. These guidelines apply to all natural children, whether born in or out of wedlock,
34 and to all adopted children.
35
36 B. The child support obligation has priority over all other financial obligations; the
37 existence of non-support-related financial obligations is generally not a reason for
38 deviating from the guidelines.
39
40 C. The fact that a ~~custodial~~ PRIMARY PARENTING TIME parent receives child
41 support does not mean that he or she may not also be entitled to spousal
42 maintenance.
43
44 If the court is establishing both child support and spousal maintenance, the court
45 shall determine the appropriate amount of spousal maintenance first.
46

1 The receipt or payment of spousal maintenance shall be treated in accordance
2 with sections 5.A and 6.A. The addition to or adjustment from gross income under
3 these sections shall apply for the duration of the spousal maintenance award.
4

5 D. A parent's legal duty is to support his or her natural or adopted children. The
6 "support" of other persons such as stepchildren or parents is deemed voluntary
7 and is not a reason for an adjustment in the amount of child support determined
8 under the guidelines.
9

10 E. In appropriate cases, a ~~eustodial~~ PRIMARY PARENTING TIME parent may be
11 ordered to pay child support.
12

13 F. Monthly figures are used to calculate the child support obligation. Any
14 adjustments to the child support amount shall be annualized so that each month's
15 child support obligation is increased or decreased in an equal amount, instead of
16 the obligation for particular months being abated, increased or decreased.
17

18 EXAMPLE: At a child support hearing in a paternity action a ~~eustodial~~
19 PRIMARY PARENTING TIME parent requests an adjustment for childcare costs
20 (Section 9.B.1.). The parent incurs childcare costs of \$150 per month but only for
21 nine months of the year. The adjustment for childcare costs must be annualized as
22 follows: Multiply the \$150 monthly cost times the nine months that the cost is
23 actually paid each year, for an annual total of \$1,350. Divide this total by 12
24 months to arrive at an annualized monthly adjustment of \$113 that may be added
25 to the Basic Child Support Obligation when determining the child support order.
26

27 G. When determining the Basic Child Support Obligation under Section 8, the
28 amount derived from the Schedule of Basic Child Support Obligations shall not
29 be less than the amount indicated on the Schedule:
30

- 31 1. For six children where there are more than six children.
- 32
- 33 2. For the Combined Adjusted Gross Income of \$20,000 where the actual
34 Combined Adjusted Gross Income of the parents is greater than \$20,000.
35

36 **3. PRESUMPTION**

37

38 In any action to establish or modify ~~child custody~~ LEGAL DECISION-MAKING OR
39 PARENTING TIME, and in any action to establish child support or past support or to
40 modify child support, whether temporary or permanent, local or interstate, the amount
41 resulting from application of these guidelines shall be the amount of child support
42 ordered. These include, without limitation, all actions or proceedings brought under Title
43 25 of the Arizona Revised Statutes (including maternity and paternity) and juvenile court
44 actions in which a child support order is established or modified. However, if application
45 of the guidelines would be inappropriate or unjust in a particular case, the court shall
46 deviate from the guidelines in accordance with Section 20.

1
2
3 **4. DURATION OF CHILD SUPPORT**
4

5 Duration of child support is governed by Arizona Revised Statutes, Sections 25-320 and
6 25-501, except as provided in Arizona Revised Statutes, Section 25-1304.
7

8 Upon entry of an initial or modified child support order, the court shall, or in any
9 subsequent action relating to the child support order, the court may, establish a
10 presumptive date for the termination of the current child support obligation. The
11 presumptive termination date shall be the last day of the month of the 18th birthday of the
12 youngest child included in the order unless the court finds that it is projected that the
13 youngest child will not complete high school by age 18. In that event, the presumptive
14 termination date shall be the last day of the month of the anticipated graduation date or
15 age 19, whichever occurs first. The administrative income withholding order issued by
16 the department or its agent in Title IV-D cases and an Order of Assignment issued by the
17 court shall include the presumptive termination date. The presumptive date may be
18 modified upon changed circumstances.
19

20 An employer or other payor of funds honoring an Order of Assignment or an
21 administrative income withholding order that includes the presumptive termination date
22 and is for current child support only, shall discontinue withholding monies after the last
23 pay period of the month of the presumptive termination date. If the Order of Assignment
24 or administrative income withholding order includes current child support and arrearage
25 payment, the employer or other payor of funds shall continue withholding the entire
26 amount listed on the Order of Assignment or administrative income withholding order
27 until further order.
28

29 For purposes of determining the presumptive termination date, it is further presumed:
30

31 A. That a child not yet in school will enter 1st grade if the child reaches age 6 on or
32 before September 1 of the year in which the child reaches age 6; otherwise, it is
33 presumed that the child will enter 1st grade the following year; and,
34

35 B. That a child will graduate in the month of May after completing the 12th grade.
36

37 **5. DETERMINATION OF THE GROSS INCOME OF THE PARENTS**
38

39 NOTE: Terms such as "Gross Income" and "Adjusted Gross Income" as used in these
40 guidelines do not have the same meaning as when they are used for tax purposes.
41

42 A. Gross income includes income from any source, and may include, but is not
43 limited to, income from salaries, wages, commissions, bonuses, dividends,
44 severance pay, pensions, interest, trust income, annuities, capital gains, social
45 security benefits (subject to Section 26), worker's compensation benefits,
46 unemployment insurance benefits, disability insurance benefits, recurring gifts,

1 prizes, and spousal maintenance. Cash value shall be assigned to in-kind or other
2 non-cash benefits. Seasonal or fluctuating income shall be annualized. Income
3 from any source which is not continuing or recurring in nature need not
4 necessarily be deemed gross income for child support purposes. Generally, the
5 court should not attribute income greater than what would have been earned from
6 full-time employment. Each parent should have the choice of working additional
7 hours through overtime or at a second job without increasing the child support
8 award. The court may, however, consider income actually earned that is greater
9 than would have been earned by full-time employment if that income was
10 historically earned from a regular schedule and is anticipated to continue into the
11 future.

12
13 The court should generally not attribute additional income to a parent if that
14 would require an extraordinary work regimen. Determination of what constitutes
15 a reasonable work regimen depends upon all relevant circumstances including the
16 choice of jobs available within a particular occupation, working hours and
17 working conditions.

- 18
19 B. Gross income does not include sums received as child support or benefits received
20 from means-tested public assistance programs including, but not limited to,
21 Temporary Assistance to Needy Families (TANF), Supplemental Security Income
22 (SSI), Nutrition Assistance and General Assistance.
- 23
24 C. For income from self-employment, rent, royalties, proprietorship of a business, or
25 joint ownership of a partnership or closely held corporation, gross income means
26 gross receipts minus ordinary and necessary expenses required to produce
27 income. Ordinary and necessary expenses do not include amounts determined by
28 the court to be inappropriate for determining gross income for purposes of child
29 support. Ordinary and necessary expenses include one-half of the
30 self-employment tax actually paid.
- 31
32 D. Expense reimbursements or benefits received by a parent in the course of
33 employment or self-employment or operation of a business shall be counted as
34 income if they are significant and reduce personal living expenses.
- 35
36 E. If a parent is unemployed or working below full earning capacity, the court may
37 consider the reasons. If earnings are reduced as a matter of choice and not for
38 reasonable cause, the court may attribute income to a parent up to his or her
39 earning capacity. If the reduction in income is voluntary but reasonable, the court
40 shall balance that parent's decision and benefits therefrom against the impact the
41 reduction in that parent's share of child support has on the children's best interest.
42 THE COURT MAY NOT ATTRIBUTE INCOME TO A PERSON WHO IS
43 INCARCERATED, BUT MAY ESTABLISH OR MODIFY SUPPORT BASED
44 ON ACTUAL ABILITY TO PAY. In accordance with Arizona Revised Statutes
45 Section 25-320, income of at least minimum wage ~~shall~~ SHOULD GENERALLY
46 be attributed to a parent ~~ordered to pay child support.~~ AFTER CONSIDERING

1 THE SPECIFIC CIRCUMSTANCES OF THE PARENTS TO THE EXTENT
2 KNOWN. THIS INCLUDES SUCH FACTORS AS THE PARENTS' ASSETS,
3 RESIDENCE, EMPLOYMENT AND EARNINGS HISTORY, JOB SKILLS,
4 EDUCATIONAL ATTAINMENT, LITERACY, AGE, HEALTH, CRIMINAL
5 RECORD AND OTHER EMPLOYMENT BARRIERS, AND RECORD OF
6 SEEKING WORK, AS WELL AS THE LOCAL JOB MARKET, THE
7 AVAILABILITY OF EMPLOYERS WILLING TO HIRE THE PARENTS,
8 PREVAILING EARNINGS LEVEL IN THE LOCAL COMMUNITY, AND
9 OTHER RELEVANT BACKGROUND FACTORS IN THE CASE. If income is
10 attributed to the parent receiving child support, appropriate childcare expenses
11 may also be attributed.
12

13 The court may decline to attribute income to either parent. Examples of cases in
14 which it may be inappropriate to attribute income include, but are not limited to,
15 the following circumstances:
16

- 17 1. A parent is physically or mentally disabled,
- 18
- 19 2. A parent is engaged in reasonable career or occupational training to
20 establish basic skills or reasonably calculated to enhance earning capacity,
21 OR
22
- 23 3. Unusual emotional or physical needs of a natural or adopted child require
24 that parent's presence in the home, ~~or.~~
25
- 26 ~~4. The parent is a current recipient of Temporary Assistance to Needy~~
27 ~~Families.~~
28

29 F. Only income of persons having a legal duty of support shall be treated as income
30 under the guidelines. For example, income of a parent's new spouse is not treated
31 as income of that parent.
32

33 G. The court shall not take into account the impact of the disposition of marital
34 property except as provided in Arizona Revised Statutes Section 25-320.A.6.
35 ("...excessive or abnormal expenditures, destruction, concealment or fraudulent
36 disposition of community, joint tenancy and other property held in common.") or
37 to the extent that such property generates income to a parent.
38

39 H. The Schedule of Basic Child Support Obligations is based on net income and
40 converted to gross income for ease of application. The impact of income taxes has
41 been considered in the Schedule (Federal Tax including Earned Income Tax
42 Credit, Arizona State Tax, and FICA).
43
44
45
46

1 **6. ADJUSTMENTS TO GROSS INCOME**

2
3 For purposes of this section, “children of other relationships” means natural or adopted
4 children who are not the subject of this particular child support determination.

5
6 Adjustments to gross income for other support obligations are made as follows:

- 7
8 A. The court-ordered amount of spousal maintenance resulting from this or any other
9 marriage, if actually being paid, shall be deducted from the gross income of the
10 parent paying spousal maintenance. Court-ordered arrearage payments shall not
11 be included as an adjustment to gross income.
12
13 B. The court-ordered amount of child support for children of other relationships, if
14 actually being paid, shall be deducted from the gross income of the parent paying
15 that child support. Court-ordered arrearage payments shall not be included as an
16 adjustment to gross income.
17
18 C. An amount shall be deducted from the gross income of a parent for children of
19 other relationships covered by a court order for whom they are the **custodial**
20 **PRIMARY PARENTING TIME** parent. The amount of the adjustment shall be
21 determined by a simplified application of the guidelines (defined in example
22 below).
23
24 D. An amount may be deducted from the gross income of a parent for support of
25 natural or adopted children of other relationships not covered by a court order.
26 The amount of any adjustment shall not exceed the amount arrived at by a
27 simplified application of the guidelines (defined in example below).
28

29 EXAMPLE: A parent having gross monthly income of \$2,000 supports a natural
30 or adopted minor child who is not the subject of the child support case before the
31 court and for whom no child support order exists. To use the Simplified
32 Application of the Guidelines, locate \$2,000 in the Combined Adjusted Gross
33 Income column of the Schedule. Select the amount in the column for one child,
34 \$415. The parent's income may be reduced up to \$415, resulting in an Adjusted
35 Gross Income of \$1,585.
36

37 **7. DETERMINING THE ADJUSTED GROSS INCOME OF THE PARENTS**

38
39 Adjusted Gross Income is gross income minus the adjustments provided in Section 6 of
40 these guidelines. The Adjusted Gross Income for each parent shall be established. These
41 amounts shall be added together. The sum is the Combined Adjusted Gross Income.
42

43 **8. DETERMINING THE BASIC CHILD SUPPORT OBLIGATION**

44
45 Locate the income closest to the parents' Combined Adjusted Income figure on the
46 Schedule of Basic Child Support Obligations and select the column for the number of

1 children involved. This number is the Basic Child Support Obligation. If the parents'
2 income falls exactly in between two combined adjusted gross income amounts, round up
3 to the nearest combined adjusted income entry on the schedule of basic child support
4 obligations.

5
6 EXAMPLE: the combined adjusted gross income of the parents' is \$8,125 which is
7 exactly between \$8,100 and \$8,150. Round up to the nearest combined adjusted income
8 entry of \$8,150 and use this amount as the basic child support obligation.

9
10 If there are more than six children, the amount derived from the schedule of basic support
11 obligations for six children shall be the presumptive amount. The party seeking a greater
12 sum shall bear the burden of proof that the needs of the children require a greater sum.

13
14 If the combined adjusted gross income of the parties is greater than \$20,000 per month,
15 the amount set forth for combined adjusted gross income of \$20,000 shall be the
16 presumptive Basic Child Support Obligation. The party seeking a sum greater than this
17 presumptive amount shall bear the burden of proof to establish that a higher amount is in
18 the best interests of the children, taking into account such factors as the standard of living
19 the children would have enjoyed if the parents and children were living together, the
20 needs of the children in excess of the presumptive amount, consideration of any
21 significant disparity in the respective percentages of gross income for each party and any
22 other factors which, on a case by case basis, demonstrate that the increased amount is
23 appropriate.

24
25 **9. DETERMINING THE TOTAL CHILD SUPPORT OBLIGATION**

26
27 To determine the Total Child Support Obligation, the court:

- 28
29 A. Shall add to the Basic Child Support Obligation the cost of the children's medical
30 dental or vision insurance coverage, if any (this provision does not imply any
31 obligation of either parent to provide dental or vision insurance). In determining
32 the amount to be added, only the amount of the insurance cost attributable to the
33 children subject of the child support order shall be included. If coverage is
34 applicable to other persons, the total cost shall be prorated by the number of
35 persons covered. The court may decline to credit a parent for medical, dental or
36 vision insurance coverage obtained for the children if the coverage is not valid in
37 the geographic region where the children reside.

38
39 EXAMPLE: Through an employment-related insurance plan, a parent provides
40 medical insurance that covers the parent, one child subject of the child support
41 case and two other children. Under the plan, the cost of an employee's individual
42 insurance coverage would be \$120. This parent instead pays a total of \$270 for
43 the "family option" that provides coverage for the employee and any number of
44 dependents. Calculate the adjustment for medical insurance as follows: Subtract
45 the \$120 cost of individual coverage from the \$270 paid for the "family option" to
46 find the cost of dependent coverage. The \$150 remainder then is divided by three

1 - the number of covered dependents. The resulting \$50 is added to the Basic Child
2 Support Obligation as the cost of medical insurance coverage for the one child.
3

4 An order for child support shall assign responsibility for providing medical
5 insurance for the children who are the subject of the child support order. If
6 medical insurance of comparable benefits and cost is available to both parents, the
7 court should assign the responsibility to the parent having primary ~~physical~~
8 ~~custody~~ PARENTING TIME.
9

10 The court shall also specify the percentage that each parent shall pay for any
11 medical, dental or vision costs of the children which are not covered by insurance.
12 For purposes of this paragraph, non-covered "medical" means medically
13 necessary medical, dental or vision care as defined by Internal Revenue Service
14 Publication 502.
15

16 Except for good cause shown, any request for payment or reimbursement of
17 uninsured medical, dental or vision costs must be provided to the other parent
18 within 180 days after the date the services occur. The parent responsible for
19 payment or reimbursement must pay his or her share, as ordered by the court, or
20 make acceptable payment arrangements with the provider or person entitled to
21 reimbursement within 45 days after receipt of the request.
22

23 Both parents should use their best efforts to obtain services that are covered by the
24 insurance. A parent who is entitled to receive reimbursement from the other
25 parent for medical costs not covered by insurance shall, upon request of the other
26 parent, provide receipts or other evidence of payments actually made.
27

28 B. May add to the Basic Child Support Obligation amounts for any of the following:
29

30 1. Childcare Costs
31

32 Childcare expenses that would be appropriate to the parents' financial
33 abilities.
34

35 Expenses for childcare shall be annualized in accordance with Section 2.F.
36

37 ~~A custodial~~ THE PRIMARY PARENTING TIME parent paying for
38 childcare may be eligible for a credit from federal tax liability for
39 childcare costs for dependent children. The ~~custodial~~ PRIMARY
40 PARENTING TIME parent is the parent who has ~~physical custody of~~
41 PARENTING TIME WITH the children for the greater part of the year. In
42 an equal ~~physical custody~~ PARENTING TIME situation, neither parent
43 shall be entitled to the credit for purposes of calculating child support.
44 Before adding childcare costs to the Basic Child Support Obligation, the
45 court may adjust this cost in order to apportion the benefit that the
46 dependent tax credit will have to the parent incurring the childcare costs.

1
2 At lower income levels, the head of household does not incur sufficient
3 tax liability to benefit from the federal childcare tax credit. No adjustment
4 should be made where the income of the ~~custodial~~ PRIMARY
5 PARENTING TIME parent is less than indicated on the following chart:
6
7

MONTHLY GROSS INCOME OF THE <u>CUSTODIAL PRIMARY PARENTING TIME</u> PARENT	
ONE CHILD	\$2,600
TWO CHILDREN	\$3,100
THREE CHILDREN	\$3,400
FOUR CHILDREN	\$3,550
FIVE CHILDREN	\$3,650
SIX CHILDREN	\$3,800

8
9 If the ~~custodial~~ PRIMARY PARENTING TIME parent's income is
10 greater than indicated on the above chart, the court may adjust this cost for
11 the federal childcare tax credit if the credit is actually claimed or will be
12 claimed.
13

14 For one child with monthly childcare costs exceeding \$200, deduct \$50
15 from the monthly childcare amount. For two or more children with total
16 monthly childcare costs exceeding \$400, deduct \$100 from the monthly
17 childcare amount. See Example One.
18

19 For one child with monthly childcare costs of \$200 or less, deduct 25%
20 from the monthly childcare amount. For two or more children with total
21 monthly childcare costs of \$400 or less, deduct 25% from the monthly
22 childcare amount. See Example Two.
23

24 **EXAMPLE ONE:** For two children, a parent pays monthly childcare costs
25 of \$550 for nine months of the year. To adjust for the expected tax credit
26 benefit, first determine whether the average costs of childcare exceeds
27 \$400 per month. In this example, because the average cost of \$413 (\$550
28 multiplied by 9 months, divided by 12 months) exceeds the \$400
29 maximum for two or more children, \$100 per month may be subtracted
30 from the average monthly cost. \$313 (\$413 - \$100) may be added to the
31 Basic Child Support Obligation for adjusted childcare costs.
32

33 **EXAMPLE TWO:** A parent pays monthly childcare costs of \$175 for one
34 child. Because this amount is less than the \$200 maximum for one child,

1 multiply \$175 by 25% (\$175 multiplied by 25% = \$44). Subtract the
2 adjustment from the monthly average (\$175 - \$44 = \$131). The adjusted
3 amount of \$131 may be added to the Basic Child Support Obligation.
4

5 Any adjustment for the payment of childcare costs with pre-tax dollars
6 shall be calculated in a similar manner. A percentage adjustment other
7 than twenty-five percent may be utilized if proven by the parent paying the
8 childcare costs.
9

10 2. Education Expenses
11

12 Any reasonable and necessary expenses for attending private or special
13 schools or necessary expenses to meet particular educational needs of a
14 child, when such expenses are incurred by agreement of both parents or
15 ordered by the court.
16

17 3. Extraordinary Child
18

19 These guidelines are designed to fit the needs of most children. The court
20 may increase the Basic Child Support Obligation to provide for the special
21 needs of gifted or handicapped children.
22

23 4. Older Child Adjustment
24

25 The average expenditures for children age 12 or older exceed the average
26 expenditures for all children by approximately 10%. Therefore, the court
27 may increase child support for a child who has reached the age of 12 years
28 by an amount up to 10% of the child support shown on the Schedule. If the
29 court chooses to make an adjustment, the following method of calculation
30 shall be used.
31

32 EXAMPLE: The Basic Child Support Obligation for one child, age 12, is
33 \$459. As much as \$46 may be added to the basic child support obligation,
34 for a total of \$505. If not all children subject to the order are age 12 or
35 over, the increase will be prorated as follows: assume the Basic Child
36 Support Obligation for three children is \$786. If one of the three children
37 is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the
38 older child (\$262). Up to 10% (\$26) of that portion of the Basic Child
39 Support Obligation may be added as an older child adjustment, increasing
40 the obligation to \$812. NOTE: This prorating method is limited to this
41 section and should not be followed in Section 25.
42
43
44
45

1 **10. DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE**
2 **TOTAL CHILD SUPPORT OBLIGATION**

3
4 The Total Child Support Obligation shall be divided between the parents in proportion to
5 their Adjusted Gross Incomes. The obligation of each parent is computed by multiplying
6 each parent's share of the Combined Adjusted Gross Income by the Total Child Support
7 Obligation.
8

9 EXAMPLE: Combined Adjusted Gross Income is \$1,000. The father's Adjusted Gross
10 Income is \$600. Divide the father's Adjusted Gross Income by the Combined Adjusted
11 Income. The result is the father's share of the Combined Adjusted Gross Income. (\$600
12 divided by \$1,000 = 60%). The father's share is 60%; the mother's share is 40%.

13
14 **11. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME**

15
16 Because the Schedule of Basic Child Support Obligations is based on expenditures for
17 children in intact households, there is no consideration for costs associated with parenting
18 time. When parenting time is exercised by the ~~noneustodial~~NON-PRIMARY
19 PARENTING TIME parent, a portion of the costs for children normally expended by the
20 ~~eustodial~~PRIMARY PARENTING TIME parent shifts to the ~~noneustodial~~NON-
21 PRIMARY PARENTING TIME parent. Accordingly, unless it is apparent from the
22 circumstances that the ~~noneustodial~~NON-PRIMARY PARENTING TIME parent will
23 not incur costs for the children during parenting time, when proof establishes that
24 parenting time is or is expected to be exercised by the ~~noneustodial~~NON-PRIMARY
25 PARENTING TIME parent, an adjustment shall be made to that parent's proportionate
26 share of the Total Child Support Obligation. To calculate child support in equal ~~eustody~~
27 PARENTING TIME cases, see Section 12.
28

29 For purposes of calculating parenting time days, only the time spent by a child with the
30 ~~noneustodial~~NON-PRIMARY PARENTING TIME parent is considered. Time that the
31 child is in school or childcare is not considered.
32

33 To adjust for the costs of parenting time, first determine the total annual amount of
34 parenting time indicated in a court order or parenting plan or by the expectation or
35 historical practice of the parents. Using the following definitions, add together each block
36 of parenting time to arrive at the total number of parenting time days per year. Calculate
37 the number of parenting time days arising from any block of time the child spends with
38 the ~~noneustodial~~NON-PRIMARY PARENTING TIME parent in the following manner:
39

40 A. Each block of time begins and ends when the ~~noneustodial~~NON-PRIMARY
41 PARENTING TIME parent receives or returns the child from the ~~eustodial~~
42 PRIMARY PARENTING TIME parent or from a third party with whom the
43 ~~eustodial~~PRIMARY PARENTING TIME parent left the child. Third party
44 includes, for example, a school or childcare provider.
45

46 B. Count one day of parenting time for each 24 hours within any block of time.

1
2 C. to the extent there is a period of less than 24 hours remaining in the block of time,
3 after all 24-hour days are counted or for any block of time which is in total less
4 than 24 hours in duration:

- 5
6 1. A period of 12 hours or more counts as one day.
7
8 2. A period of 6 to 11 hours counts as a half-day.
9
10 3. A period of 3 to 5 hours counts as a quarter-day.
11
12 4. Periods of less than 3 hours may count as a quarter-day if, during those
13 hours, the ~~noneustodial~~-NON-PRIMARY PARENTING TIME parent
14 pays for routine expenses of the child, such as meals.
15

16 EXAMPLES:

- 17
18 1. ~~Noneustodial~~-NON-PRIMARY PARENTING TIME parent receives the
19 child at 9:00 p.m. on Thursday evening and brings the child to school at
20 8:00 a.m. on Monday morning, from which ~~eustodial~~-PRIMARY
21 PARENTING TIME parent picks up the child at 3:00 p.m. on Monday.
22
23 a. 9:00 p.m. Thursday to 9:00 p.m. Sunday is three days.
24 b. 9:00 p.m. Sunday to 8:00 a.m. Monday is 11 hours, which equals a
25 half day.
26 c. Total is 3 ½ days.
27
28 2. ~~Noneustodial~~-NON-PRIMARY PARENTING TIME parent picks the
29 child up from school at 3:00 p.m. Friday and returns the child to school at
30 8:00 a.m. on Monday.
31
32 a. 3:00 p.m. Friday to 3:00 p.m. Sunday is two days.
33 b. 3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals
34 one day.
35 c. Total is 3 days.
36
37 3. ~~Noneustodial~~-NON-PRIMARY PARENTING TIME parent picks up child
38 from soccer at noon on Saturday, and returns the child to ~~eustodial~~
39 PRIMARY PARENTING TIME parent at 9:00 p.m. on Sunday.
40
41 a. Noon Saturday to noon Sunday is one day.
42 b. Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals ½ day.
43 c. Total is 1 ½ days.
44

45 IF THE CHILDREN HAVE DIFFERENT PARENTING TIME SCHEDULES THEN
46 SEE SECTION 16 TO DETERMINE THE PARENTING TIME ADJUSTMENT OR TO

DETERMINE IF SEPARATE WORKSHEETS ARE REQUIRED. After determining the total number of parenting time days, refer to "Parenting Time Table A" below. The left column of the table sets forth numbers of parenting time days in increasingly higher ranges. Adjacent to each range is an adjustment percentage. The parenting time adjustment is calculated as follows: locate the total number of parenting time days per year in the left column of "Parenting Time Table A" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

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

EXAMPLE: The Basic Child Support Obligation from the Schedule is \$667 for two children. After making all applicable adjustments under Section 9, such as an adjustment for one older child, the Total Child Support Obligation is \$700 and the ~~noneustodial~~ **NON-PRIMARY PARENTING TIME** parent's proportionate share is 60%, or \$421. The ~~noneustodial~~ **NON-PRIMARY PARENTING TIME** 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 from 88 to 115 days. The corresponding adjustment percentage is .161. Multiply the \$667 Basic Child Support Obligation by .161 or 16.1%. The resulting \$107 is subtracted from \$421 (the ~~noneustodial~~ **NON-PRIMARY**

1 PARENTING TIME parent's proportionate share of the Total Child Support Obligation),
2 adjusting the child support obligation to \$313.
3

4 As the number of parenting time days approaches equal time sharing (143 days and
5 above), certain costs usually incurred only in the ~~custodial~~-PRIMARY PARENTING
6 TIME household are assumed to be substantially or equally shared by both parents. These
7 costs are for items such as the child's clothing and personal care items, entertainment and
8 reading materials. If this assumption is rebutted by proof, for example, that such costs are
9 not substantially or equally shared in each household, only Parenting Time Table B must
10 be used to calculate the parenting time adjustment for this range of days. Locate the total
11 number of parenting time days per year in the left columns of "Parenting Time Table B"
12 and select the adjustment percentage from the adjacent column. Multiply the Basic Child
13 Support Obligation determined under Section 8 by the appropriate adjustment percentage.
14 The number resulting from this multiplication then is subtracted from the proportionate
15 share of the Total Child Support Obligation of the parent who exercises parenting time.
16

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

17
18
19 **12. EQUAL CUSTODY PARENTING TIME**
20

21 If the time spent with each parent is essentially equal, the expenses for the children are
22 equally shared and adjusted gross incomes of the parents also are essentially equal, no
23 child support shall be paid. If the parents' incomes are not equal, the total child support
24 amount shall be divided equally between the two households and the parent owing the
25 greater amount shall be ordered to pay what is necessary to achieve that equal share in the
26 other parent's household.
27

28 **EXAMPLE:** After making all applicable adjustments under Sections 9 and 13, the
29 remaining child support obligation is \$1,500. The parents' proportionate shares of the
30 obligation are \$1,000 and \$500. To equalize the child support available in both
31 households, deduct the lower amount from the higher amount ($\$1,000 - \$500 = \$500$),
32 then divide the balance in half ($\$500 \div 2 = \250). The resulting amount, \$250, is paid to
33 the parent with the lower obligation.
34
35
36

1 **13. ADJUSTMENTS FOR OTHER COSTS**

2
3 If a parent pays a cost under Section 9.A. or 9.B. (except 9.B.4), deduct the cost from that
4 parent's Proportionate Share of income to arrive at the Preliminary Child Support
5 Amount.

6
7 EXAMPLE: A ~~nonecustodial~~NON-PRIMARY PARENTING TIME parent pays for
8 medical insurance through his or her employer. This cost is added to the Basic Child
9 Support Obligation pursuant to Section 9.A, then prorated between the parents to arrive at
10 each parent's proportionate child support obligation. Because the cost has already been
11 paid to a third party (the insurance company), the cost must be deducted from the
12 ~~nonecustodial~~NON-PRIMARY PARENTING TIME parent's child support obligation
13 because this portion of the child support obligation has already been paid.

14
15 **14. DETERMINING THE CHILD SUPPORT ORDER**

16
17 The court shall order the ~~nonecustodial~~NON-PRIMARY PARENTING TIME parent to
18 pay child support in an amount equal to his or her proportionate share of the Total Child
19 Support Obligation. The ~~custodial~~PRIMARY PARENTING TIME parent shall be
20 presumed to spend his or her share directly on the children.

21
22 EXAMPLE: On the Schedule, the Basic Child Support Obligation for a Combined
23 Adjusted Gross Income of \$1,500 for one child is \$323. To this the court adds \$32
24 because the child is over 12 years of age (10% in this example). The Total Child Support
25 Obligation is \$355.

26
27 The father's share is 60% of \$355, or \$213. The mother's share is 40% of \$355, or \$142.
28 ~~Custody~~PRIMARY PARENTING TIME is granted to the mother and under the
29 court-approved parenting plan, parenting time will be exercised by the father a total of
30 100 days per year resulting in an adjustment of \$52 (\$323 X 16.1%). After adjusting for
31 parenting time, the father's share is \$161 (\$213 less \$52). The father shall pay the child
32 support amount of \$161 per month. The value of the mother's contribution is \$142, and
33 she spends it directly on the child.

34
35 FOR ALL AWARDS, THE CHILD SUPPORT AMOUNT SHALL BE ROUNDED TO
36 THE NEAREST WHOLE DOLLAR. A ROUNDED AMOUNT IS NOT A
37 DEVIATION UNDER SECTION 20.

38
39 IF THE AMOUNT OF CHILD SUPPORT IS LESS THAN THE CLEARINGHOUSE
40 FEE, THE COURT SHALL NOT IMPOSE A CHILD SUPPORT AWARD UNLESS A
41 DEVIATED AWARD IS WARRANTED UNDER SECTION 20. IT IS NOT A
42 DEVIATION UNDER SECTION 20 IF AN AWARD IS NOT IMPOSED BECAUSE IT
43 IS LESS THAN THE CLEARINGHOUSE FEE.

1 **15. SELF-SUPPORT RESERVE TEST**

2
3 In each case, after determining the child support order, the court shall perform a ~~S~~Self-
4 support ~~R~~Reserve ~~T~~Test to verify that the ~~noncustodial-PAYING~~ parent is financially
5 able both to pay the child support order and to maintain at least a minimum standard of
6 living, as follows:
7

8 ~~THE SELF-SUPPORT RESERVE SHALL BE AN AMOUNT EQUAL TO Deduct 80%~~
9 ~~OF THE MONTHLY FULL-TIME EARNINGS AT THE CURRENT STATE~~
10 ~~MINIMUM WAGE AT THE TIME OF THE ORDER \$1,115-~~ (the ~~S~~Self-support
11 ~~Reserve-Reserve~~ amount) ~~DEDUCT THE SELF-SUPPORT RESERVE AMOUNT~~ from
12 the ~~noncustodial-PAYING~~ parent's Adjusted Gross Income, except that the court may
13 deduct from such parent's Adjusted Gross Income for purposes of the ~~Self~~Self-support
14 ~~Reserve-Reserve Test-Test~~ only, court-ordered arrears on child support for children of
15 other relationships or spousal maintenance, if actually paid. If the resulting amount is less
16 than the child support order, the court may reduce the current child support order to the
17 resulting amount after first considering the financial impact the reduction would have on
18 the ~~custodial-RECEIVING~~ parent's household. The test applies only to the current child
19 support obligation, but does not prohibit an additional amount to be ordered to reduce an
20 obligor's arrears.
21

22 EXAMPLE: Before applying the ~~Self~~Self-support ~~Reserve-Reserve Test-Test~~, the child
23 support order is calculated under the guidelines to be ~~\$253492~~. The adjusted gross
24 income of the ~~noncustodial-PAYING~~ parent is ~~\$1,2501733 AT A MINIMUM WAGE OF~~
25 ~~\$10.00 PER HOUR THE SELF SUPPORT RESERVE AMOUNT IS \$1,386 (\$10 x 40~~
26 ~~HOURS x 52 WEEKS = \$20,800 ÷ 12 months = \$1,733 x 80% = \$1,386)~~. Subtracting
27 the self-support reserve amount of ~~\$1,115-1,386~~ from the ~~noncustodial-PAYING~~ parent's
28 adjusted gross income of ~~\$1,250-1,733~~ leaves ~~\$135347~~. Because this resulting amount is
29 less than the ~~\$253492~~ child support order, the court may reduce the child support order to
30 the resulting amount. However, before making any reduction, the court shall examine the
31 self-support capability of the ~~non-payingRECEIVING~~ parent, using the same ~~S~~Self-
32 ~~s~~Support ~~R~~Reserve ~~T~~Test applied to the ~~noncustodial-PAYING~~ parent.
33

34 In this example, the ~~non-payingRECEIVING~~ parent's proportionate share of the total
35 child support obligation is calculated under the guidelines to be ~~\$233404~~. This parent's
36 Adjusted Gross Income is ~~\$1,1501,425~~. Subtracting the self-support reserve of ~~\$1,115~~
37 ~~,386~~ from the ~~non-payingRECEIVING~~ parent's Adjusted Gross Income of ~~\$1,1501,386~~
38 leaves ~~\$3538~~. Because this resulting amount is less than the parent's proportionate share
39 of the Total Child Support Obligation, it is evident that both parents have insufficient
40 income to be self-supporting. In this situation, the court has discretion to determine
41 whether and in what amount the child support order (the amount the ~~noncustodial~~
42 ~~PAYING~~ parent is ordered to pay) may be reduced.
43
44
45

1 **16. MULTIPLE CHILDREN, ~~DIVIDED~~–DIFFERENT CUSTODY PARENTING**
2 **PLANS**

3
4 When each parent is granted ~~physical custody~~ PRIMARY PARENTING TIME of at least
5 one of the parties' children, each parent is obligated to contribute to the support of all the
6 children. However, the amount of current child support to be paid by the parent having
7 the greater child support obligation shall be reduced by the amount of child support owed
8 to that parent by the other parent.
9

10 EXAMPLE: (For simplicity, this example does not consider parenting time.) Combined
11 Adjusted Gross Income is \$3,000 per month. Father's gross income is \$1,000 per month
12 (33.3%) and he has ~~eustody~~ PRIMARY PARENTING TIME of one child. Mother's gross
13 income is \$2,000 per month (66.6%) and she has ~~eustody~~ PRIMARY PARENTING
14 TIME of two children.
15

16 Prepare a Parent's Worksheet to determine child support for children in the mother's
17 household. Locate the Combined Adjusted Gross Income figure of \$3,000 on the
18 Schedule. Select the child support figure in the column for the two children in this
19 household, \$857. The father's share is 33.3% of \$857, or \$285.
20

21 Prepare a Parent's Worksheet to determine child support for the child in the father's
22 household. Locate the Combined Adjusted Gross Income figure of \$3,000. Select the
23 child support figure in the column for the one child in this household, \$592. The mother's
24 share is 66.6% of \$592, or \$394.
25

26 The mother is obligated to pay the father \$394 for child support. This amount is reduced
27 by the \$285 obligation owed by the father to the mother. ~~Thus, the~~ THE mother must pay
28 \$109 per month.
29

30 WHEN THE PARTIES HAVE CHILDREN WITH DIFFERENT PARENTING PLANS
31 AND ONE PARENT DOES NOT HAVE PRIMARY PARENTING TIME FOR ANY
32 OF THE CHILDREN, PREPARE ONLY ONE WORKSHEET. TO DETERMINE THE
33 PARENTING TIME COST ADJUSTMENT FOR THE PARENT WHO DOES NOT
34 HAVE PRIMARY PARENTING TIME, USE AN AVERAGE OF THE TOTAL
35 NUMBER OF PARENTING DAYS. ADD THE TOTAL AMOUNT OF PARENTING
36 DAYS FOR EACH CHILD. DIVIDE THAT NUMBER BY THE TOTAL NUMBER OF
37 CHILDREN.
38

39 EXAMPLE: THE PARTIES HAVE TWO MINOR CHILDREN, ONE WHO LIVES IN
40 THE MOTHER'S HOUSEHOLD FULL TIME AND ONE WHO SPLITS TIME
41 EQUALLY BETWEEN PARENTS. PREPARE ONE WORKSHEET. WHEN
42 ENTERING THE PARENTING TIME COST ADJUSTMENT FOR FATHER, DIVIDE
43 FATHER'S TOTAL NUMBER OF PARENTING DAYS FOR BOTH CHILDREN, 182,
44 BY THE TOTAL NUMBER OF CHILDREN, 2. FATHER'S PARENTING TIME
45 COST ADJUSTMENT WOULD BE CALCULATED FOR 91 DAYS.
46

1
2
3
4 **17. CHILD SUPPORT ASSIGNED TO THE STATE**

5
6 If child support has been assigned to the state under Arizona Revised Statutes Section
7 46-407, the obligation of a parent to pay child support shall not be offset by child support
8 arrearages that may be owed to that parent.
9

10 **18. TRAVEL EXPENSES ASSOCIATED WITH PARENTING TIME**

11
12 The court may allocate travel expenses of the child associated with parenting time in
13 cases where one-way travel exceeds 100 miles. In doing so, the court shall consider the
14 means of the parents and may consider how their conduct (such as a change of residence)
15 has affected the costs of parenting time. To the extent possible, any allocation shall
16 ensure that the child has continued contact with each parent. A parent who is entitled to
17 receive reimbursement from the other parent for allocated parenting time expenses shall,
18 upon request of the other parent, provide receipts or other evidence of payments actually
19 made. The allocation of expenses does not change the amount of the child support
20 ordered.
21

22 **19. GIFTS IN LIEU OF MONEY**

23
24 Once child support has been ordered by the court, the child support is to be paid in
25 money. Gifts of clothing, etc. in lieu of money are not to be offset against the child
26 support order except by court order.
27

28 **20. DEVIATIONS**

29
30 A. The court shall deviate from the guidelines, i.e., order child support in an amount
31 different from that which is provided pursuant to these guidelines, after
32 considering all relevant factors, including those set forth in Arizona Revised
33 Statutes Section 25-320, and applicable case law, only if all of the following
34 criteria are met:
35

- 36 1. Application of the guidelines is inappropriate or unjust in the particular
37 case,
- 38 2. The court has considered the best interests of the child in determining the
39 amount of a deviation. A deviation that reduces the amount of child
40 support paid is not, by itself, contrary to the best interests of the child,
41
- 42 3. The court makes written findings regarding 1. and 2. above in the Child
43 Support Order, Minute Entry or Child Support Worksheet,
44
- 45 4. The court shows what the order would have been without the deviation,
46 and

- 1
2 5. The court shows what the order is after deviating.
3
4 B. The court may deviate from the guidelines based upon an agreement of the parties
5 only if all of the following criteria are met:
6
7 1. The agreement is in writing or stated on the record pursuant to Rule 69,
8 Arizona Rules of Family Law Procedure (*ARFLP*).
9
10 2. All parties have entered into the agreement with knowledge of the amount
11 of child support that would have been ordered under the guidelines but for
12 the agreement,
13
14 3. All parties have entered into the agreement free of duress and coercion,
15 and
16
17 4. The court complies with the requirements of Section 20.A.

18
19 In cases with significant disparity of income between the ~~custodial and noncustodial~~
20 parent~~s~~, a deviation may be appropriate.
21

22 **21. THIRD-PARTY CARE-GIVERS**

23
24 When a child lives with a third-party caregiver by virtue of a court order, administrative
25 placement by a state agency, OR PLACEMENT BY A PARENT ~~or under color of~~
26 ~~authority~~, the third-party caregiver is entitled to receive child support payments from
27 each parent on behalf of the child. WHEN CALCULATING THE AMOUNT OF CHILD
28 SUPPORT TO BE AWARDED TO A THIRD-PARTY CAREGIVER, CONSIDER THE
29 THIRD-PARTY CAREGIVER'S EXPENSES UNDER SECTION 9, BUT NOT THE
30 THIRD-PARTY CAREGIVER'S INCOME.

31
32 EXAMPLE: THE PARTIES HAVE ONE CHILD TOGETHER WHO IS LIVING
33 WITH A THIRD-PARTY CAREGIVER. MOTHER HAS AN ADJUSTED GROSS
34 INCOME OF \$2,500 PER MONTH AND FATHER HAS AN ADJUSTED GROSS
35 INCOME OF \$2,000 PER MONTH. ADD BOTH PARENTS' INCOME TOGETHER
36 FOR A TOTAL ADJUSTED GROSS INCOME OF \$4,500 PER MONTH. THE
37 TOTAL BASIC SUPPORT OBLIGATION FOR ONE CHILD WOULD BE \$817. THE
38 THIRD-PARTY CAREGIVER PAYS \$500 PER MONTH FOR MEDICAL CARE.
39 PLACE THE \$500 AMOUNT AS AN ADDITIONAL CHILD SUPPORT
40 OBLIGATION UNDER THE THIRD-PARTY COLUMN. THE PARENTS HAVE NO
41 RECOGNIZED EXPENSES UNDER SECTION 9. FATHER SHOULD BE
42 ORDERED TO PAY THE CAREGIVER \$585 PER MONTH AND MOTHER
43 SHOULD BE ORDERED TO PAY THE CAREGIVER \$732 PER MONTH.
44
45
46

1
2
3
4 **22. COURT'S FINDINGS**

5
6 The court shall make findings in the record as to: Gross Income, Adjusted Gross Income,
7 Basic Child Support Obligation, Total Child Support Obligation, each parent's
8 proportionate share of the child support obligation, and the child support order.
9

10 The findings may be made by incorporating a worksheet containing this information into
11 the file.
12

13 If the court attributes income above minimum wage income, the court shall explain the
14 reason for its decision.
15

16 The child support order shall be set forth in a sum certain and start on a date certain. A
17 new child support order shall be filed upon any change in the amount or due date of the
18 child support obligation.
19
20

21 **23. EXCHANGE OF INFORMATION**

22
23 The court shall order that every twenty-four months, financial information such as tax
24 returns, financial affidavits, and earning statements be exchanged between the parties.
25

26 Unless the court has ordered otherwise, at the time the parties exchange financial
27 information, they shall also exchange residential addresses and the names and addresses
28 of their employers.
29

30 **24. MODIFICATION**

31
32 A. Standard Procedure
33

34 Pursuant to Arizona Revised Statutes Sections 25-327 and 25-503, either parent or
35 the state Title IV-D agency may ask the court to modify a child support order
36 upon a showing of a substantial and continuing change of circumstances.
37

38 B. Simplified Procedure
39

40 Either parent or the state Title IV-D agency may request the court to modify a
41 child support order if application of the guidelines results in an order that varies
42 15% or more from the existing amount. A fifteen percent variation in the amount
43 of the order will be considered evidence of substantial and continuing change of
44 circumstances. A request for modification of the child support amount must be
45 accompanied by a completed and sworn "Parent's Worksheet for Child Support
46 Amount," and documentation supporting the incomes if different from the court's

1 most recent findings regarding income of the parents. If the party requesting the
2 modification is unable to provide documentation supporting the other party's
3 income, the requesting party shall indicate that the income amount is
4 attributed/estimated and state the basis for the amount listed. The state Title IV-D
5 agency may submit a parent's worksheet.
6

7 The simplified procedure also may be used by either parent or the state Title IV-D
8 agency to modify a child support order to assign or alter the responsibility to
9 provide medical insurance for a child who is subject of a child support order. A
10 modification of the medical assignment or responsibility does not need to vary by
11 15% or more from the existing amount to use the simplified procedure.
12

13 A copy of the request for modification of child support and the "Parent's
14 Worksheet for Child Support Amount," including supporting documentation,
15 showing that the proposed child support amount would vary 15% or more from
16 the existing child support order shall be served on the other parent, or on both
17 parents if filed by the state Title IV-D agency, pursuant to Rule 27, Arizona Rules
18 of Family Law Procedure (*ARFLP*).
19

20 If the requested modification is disputed, the parent receiving service must request
21 a hearing within 20 days of service. If service is made outside the state, as
22 provided in Rule 42, *ARFLP*, the parent receiving service must request a hearing
23 within 30 days of service.
24

25 A party requesting a hearing shall file a written request for hearing accompanied
26 by a completed and sworn "Parent's Worksheet for Child Support Amount."
27 Copies of the documents filed, together with the notice of hearing, shall be served
28 on the other party and, if appropriate, the state Title IV-D agency by first class
29 mail not less than ten judicial days prior to the hearing.
30

31 Upon proof of service and if no hearing is requested within the time allowed, the
32 court will review the request and enter an appropriate order or set the matter for
33 hearing.
34

35 If any party requests a hearing within the time allowed, the court shall conduct
36 such hearing. No order shall be modified without a hearing if one is requested.
37

38 The notice provision of Rule 44, *ARFLP*, does not apply to this simplified
39 modification procedure.
40

41 A request to modify child support, request for a hearing and notice of hearing,
42 "Parent's Worksheet for Child Support Amount" and child support order filed or
43 served pursuant to this subsection must be made using forms approved by the
44 Arizona Supreme Court or substantially similar forms.
45

46 Approved forms are available from the Clerk of the Superior Court.

1
2
3
4 **25. EFFECT OF CESSATION OF CHILD SUPPORT FOR ONE CHILD**

5
6 If child support for more than one child was ordered under these guidelines and thereafter
7 the duty to support one of the children stops, the order is not automatically reduced by
8 that child's share. To obtain a modification to the child support order, a request must be
9 made in writing to the court to recalculate the child support obligation pursuant to these
10 guidelines. The procedure specified in Section 24 may be used for this purpose.
11

12 EXAMPLE: The child support order for Combined Adjusted Gross Income of \$1,500,
13 with four children is \$621. One child graduates from high school and turns 18. In
14 determining the new child support amount, do not deduct one-fourth of the order for a
15 new order of \$466. Instead, determine a new child support order by applying the
16 guidelines. (NOTE: This method varies from the one used in Section 9.B.4).
17

18 **26. INCOME AND BENEFITS RECEIVED BY OR ON BEHALF OF CHILD**

19
20 A. Income earned or money received by a child from any source other than court-
21 ordered child support shall not be counted toward either parent's child support
22 obligation except as stated herein. However, income earned or money received by
23 or on behalf of a person for whom child support is ordered to continue past the
24 age of majority pursuant to Arizona Revised Statute Sections 25-320.B and
25 25-809.F may be credited against any child support obligation.
26

27 B. Benefits, such as Social Security Disability or Insurance, received by a ~~eustodial~~
28 PRIMARY PARENTING TIME parent on behalf of a child, as a result of
29 contributions made by the parent paying child support shall be credited as
30 follows:
31

- 32 1. If the amount of the child's benefit for a given month is equal to or greater
33 than the paying parent's child support obligation, then that parent's
34 obligation is satisfied.
35
36 2. Any benefit received by the child for a given month in excess of the child
37 support obligation shall not be treated as an arrearage payment nor as a
38 credit toward future child support payments.
39
40 3. If the amount of the child's benefit for a given month is less than the
41 parent's child support obligation, the parent shall pay the difference unless
42 the court, in its discretion, modifies the child support order to equal the
43 benefits being received at that time.
44

45 C. Except as otherwise provided in section 5.b, any benefits received directly, and
46 not on behalf of a child, by either the ~~eustodial~~-PRIMARY PARENTING TIME

1 parent or the parent paying child support as a result of his or her own
2 contributions, shall be included as part of that parent's gross income.
3

4 **27. FEDERAL TAX EXEMPTION FOR DEPENDENT CHILDREN**
5

6 All the federal and state tax exemptions applicable to the minor children shall be
7 allocated between the parents as they agree, or, in the absence of their agreement, in a
8 manner that allows each parent to claim allowable federal dependency exemptions
9 proportionate to adjusted gross income in a reasonable pattern that can be repeated in no
10 more than 5 years. This may be done by allocating claiming of the children or claiming of
11 specific years. To implement this provision, the proportionate share of the combined
12 adjusted gross income of both parents is rounded to the nearest fraction with a
13 denominator no larger than 5 (i.e. 1/2, 1/3, 2/3, 1/4, 3/4, 1/5, 2/5, 3/5, 4/5). For illustrative
14 purposes, assume father earns \$60,000 and mother earns \$40,000 of the combined
15 adjusted gross income of \$100,000. Father's share of the combined income is 3/5. If
16 father earned \$30,000 and mother earned \$20,000, then 3/5 would still be the fraction
17 with a denominator of 5 or less that comes closest to father's share of the parents'
18 combined adjusted gross income. The dependency exemption shall therefore be allocated
19 utilizing this fraction. If a parent otherwise entitled to the dependency exemption would
20 derive no tax benefit from claiming it in any given tax year, then the entire exemption for
21 that tax year, and not just the share indicated by the preceding sentence, may be allocated
22 to the parent who would derive a tax benefit for that tax year. An Internal Revenue
23 Service Form 8332 may need to be signed and filed with a parent's income tax return.
24

25 The court may deny the right to present or future tax exemption when a history of non-
26 payment of child support exists. The allocation of the exemption may be conditioned
27 upon payment by December 31 of the total court-ordered monthly child support
28 obligation for the current calendar year and any court-ordered arrearage payments due
29 during that calendar year for which the exemption is to be claimed. If these conditions
30 have been met, the ~~eustodial-PRIMARY PARENTING TIME~~ parent will need to execute
31 the necessary Internal Revenue Service form (Form 8332) to transfer the exemption. If
32 the ~~noneustodial-NON-PRIMARY PARENTING TIME~~ parent has paid the current child
33 support, but has not paid the court-ordered arrearage payments, the ~~noneustodial-NON-~~
34 ~~PRIMARY PARENTING TIME~~ parent shall not be entitled to claim the exemption.
35

36 EXAMPLE: ~~Noneustodial-NON-PRIMARY PARENTING TIME~~ parent's percentage of
37 gross income is approximately 67% (2/3) and ~~eustodial-PRIMARY PARENTING TIME~~
38 parent's percentage is approximately 33% (1/3). All payments are current. If there are
39 three children, the ~~noneustodial-NON-PRIMARY PARENTING TIME~~ parent would be
40 entitled to claim the exemption for two children and the ~~eustodial-PRIMARY~~
41 ~~PARENTING TIME~~ parent would be entitled to claim the exemption for one child. If
42 there is only one child, the ~~noneustodial-NON-PRIMARY PARENTING TIME~~ parent
43 would be entitled to claim the child two out of every three years, and the ~~eustodial~~
44 ~~PRIMARY PARENTING TIME~~ parent would claim the child one out of every three
45 years.
46

1 For purposes of this section only, a ~~noncustodial~~ NON-PRIMARY PARENTING TIME
2 parent shall be credited as having paid child support that has been deducted on or before
3 December 31 pursuant to an order of assignment if the amount has been received by the
4 court or clearinghouse by January 15 of the following year.
5

6 **28. CHILD SUPPORT ARREARS**
7

8 A. When setting an amount for a payment on arrears, the court should take into
9 consideration that interest accrues on the principal balance. If the court sets a
10 payment on arrears less than the amount of the accruing monthly interest, the
11 court shall make a finding why the amount is less than the accruing monthly
12 interest. Upon a showing of substantial and continuing changed circumstances,
13 the court may adjust the amount of payment on arrears.
14

15 B. When a current child support obligation terminates, before adjusting the order of
16 assignment to an amount less than the current child support amount and the
17 payment on arrears, the court shall consider the total amount of arrears and the
18 accruing interest, and the time that it will take the obligor to pay these amounts.
19

20 **29. EFFECTIVE DATE AND GROUNDS FOR MODIFICATION**
21

22 A. Except for defaults or as otherwise agreed upon by the parties, all child support
23 orders entered after ~~June 30, 2015~~ APRIL 1, 2018 shall be made pursuant to these
24 guidelines, whether they be original orders or modifications of pre-existing
25 orders, unless the court determines otherwise based on good cause shown. In
26 cases of default, the guidelines in effect at the time of filing the action will be
27 used. The parties may agree to use either the guidelines in effect at the time of
28 filing the action or those in effect at the time the order is entered.
29

30 B. A substantial variance between an existing child support order and an amount
31 resulting from application of the new guidelines may be considered evidence of a
32 substantial and continuing change of circumstances for purposes of a
33 modification. A variance of at least 15% would be evidence of a substantial and
34 continuing change of circumstances.
35

ARIZONA CHILD SUPPORT GUIDELINES

ADOPTED BY THE ARIZONA SUPREME COURT
EFFECTIVE APRIL 1, 2018

BACKGROUND: The Arizona Child Support Guidelines follow the Income Shares Model. The model was developed by the Child Support Guidelines Project of the National Center for State Courts. The total child support amount approximates the amount that would have been spent on the children if the parents and children were living together. Each parent contributes his or her proportionate share of the total child support amount.

Information regarding development of the guidelines, including economic data and assumptions upon which the Schedule of Basic Support Obligations is based, is contained in the June 27, 2014 report of Center for Policy Research, entitled Economic Review of the Arizona Child Support Schedule.

1. PURPOSES

- A. To establish a standard of support for children consistent with the reasonable needs of children and the ability of parents to pay.
- B. To make child support orders consistent for persons in similar circumstances.
- C. To give parents and courts guidance in establishing child support orders and to promote settlements.
- D. To comply with state law (Arizona Revised Statutes, Section 25-320) and federal law (42 United States Code, Section 651 et seq., 45 Code of Federal Regulations, Section 302.56) and any amendments thereto.

2. PREMISES

- A. These guidelines apply to all natural children, whether born in or out of wedlock, and to all adopted children.
- B. The child support obligation has priority over all other financial obligations; the existence of non-support-related financial obligations is generally not a reason for deviating from the guidelines.
- C. The fact that a primary parenting time parent receives child support does not mean that he or she may not also be entitled to spousal maintenance.

If the court is establishing both child support and spousal maintenance, the court shall determine the appropriate amount of spousal maintenance first.

The receipt or payment of spousal maintenance shall be treated in accordance with sections 5.A and 6.A. The addition to or adjustment from gross income under these sections shall apply for the duration of the spousal maintenance award.

- D. A parent's legal duty is to support his or her natural or adopted children. The "support" of other persons such as stepchildren or parents is deemed voluntary and is not a reason for an adjustment in the amount of child support determined under the guidelines.
- E. In appropriate cases, a primary parenting time parent may be ordered to pay child support.
- F. Monthly figures are used to calculate the child support obligation. Any adjustments to the child support amount shall be annualized so that each month's child support obligation is increased or decreased in an equal amount, instead of the obligation for particular months being abated, increased or decreased.

EXAMPLE: At a child support hearing in a paternity action a parent requests an adjustment for childcare costs (Section 9.B.1.). The parent incurs childcare costs of \$150 per month but only for nine months of the year. The adjustment for childcare costs must be annualized as follows: Multiply the \$150 monthly cost times the nine months that the cost is actually paid each year, for an annual total of \$1,350. Divide this total by 12 months to arrive at an annualized monthly adjustment of \$113 that may be added to the Basic Child Support Obligation when determining the child support order.

- G. When determining the Basic Child Support Obligation under Section 8, the amount derived from the Schedule of Basic Child Support Obligations shall not be less than the amount indicated on the Schedule:
 - 1. For six children where there are more than six children.
 - 2. For the Combined Adjusted Gross Income of \$20,000 where the actual Combined Adjusted Gross Income of the parents is greater than \$20,000.

3. **PRESUMPTION**

In any action to establish or modify legal decision-making or parenting time, and in any action to establish child support or past support or to modify child support, whether temporary or permanent, local or interstate, the amount resulting from application of these guidelines shall be the amount of child support ordered. These include, without limitation, all actions or proceedings brought under Title 25 of the Arizona Revised Statutes (including maternity and paternity) and juvenile court actions in which a child support order is established or modified. However, if application of the guidelines would be inappropriate or unjust in a particular case, the court shall deviate from the guidelines in accordance with Section 20.

4. **DURATION OF CHILD SUPPORT**

Duration of child support is governed by Arizona Revised Statutes, Sections 25-320 and 25-501, except as provided in Arizona Revised Statutes, Section 25-1304.

Upon entry of an initial or modified child support order, the court shall, or in any subsequent action relating to the child support order, the court may, establish a presumptive date for the termination of the current child support obligation. The presumptive termination date shall be the last day of the month of the 18th birthday of the youngest child included in the order unless the court finds that it is projected that the youngest child will not complete high school by age 18. In that event, the presumptive termination date shall be the last day of the month of the anticipated graduation date or age 19, whichever occurs first. The administrative income withholding order issued by the department or its agent in Title IV-D cases and an Order of Assignment issued by the court shall include the presumptive termination date. The presumptive date may be modified upon changed circumstances.

An employer or other payor of funds honoring an Order of Assignment or an administrative income withholding order that includes the presumptive termination date and is for current child support only, shall discontinue withholding monies after the last pay period of the month of the presumptive termination date. If the Order of Assignment or administrative income withholding order includes current child support and arrearage payment, the employer or other payor of funds shall continue withholding the entire amount listed on the Order of Assignment or administrative income withholding order until further order.

For purposes of determining the presumptive termination date, it is further presumed:

- A. That a child not yet in school will enter 1st grade if the child reaches age 6 on or before September 1 of the year in which the child reaches age 6; otherwise, it is presumed that the child will enter 1st grade the following year; and,
- B. That a child will graduate in the month of May after completing the 12th grade.

5. **DETERMINATION OF THE GROSS INCOME OF THE PARENTS**

NOTE: Terms such as "Gross Income" and "Adjusted Gross Income" as used in these guidelines do not have the same meaning as when they are used for tax purposes.

- A. Gross income includes income from any source, and may include, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section 26), worker's compensation benefits, unemployment insurance benefits, disability insurance benefits, recurring gifts,

prizes, and spousal maintenance. Cash value shall be assigned to in-kind or other non-cash benefits. Seasonal or fluctuating income shall be annualized. Income from any source which is not continuing or recurring in nature need not necessarily be deemed gross income for child support purposes. Generally, the court should not attribute income greater than what would have been earned from full-time employment. 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, however, consider income actually 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.

The court should generally not attribute additional income to a parent if that would require an extraordinary work regimen. Determination of what constitutes a reasonable work regimen depends upon all relevant circumstances including the choice of jobs available within a particular occupation, working hours and working conditions.

- B. Gross income does not include sums received as child support or benefits received from means-tested public assistance programs including, but not limited to, Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Nutrition Assistance and General Assistance.
- C. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. Ordinary and necessary expenses do not include amounts determined by the court to be inappropriate for determining gross income for purposes of child support. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.
- D. Expense reimbursements or benefits received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.
- E. If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. The court may not attribute income to a person who is incarcerated, but may establish or modify support based on actual ability to pay. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage should generally be attributed to a parent after considering the specific circumstances of the parents to the extent known. This includes such factors as the

parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parents, prevailing earnings level in the local community, and other relevant background factors in the case. If income is attributed to the parent receiving child support, appropriate childcare expenses may also be attributed.

The court may decline to attribute income to either parent. Examples of cases in which it may be inappropriate to attribute income include, but are not limited to, the following circumstances:

1. A parent is physically or mentally disabled,
 2. A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity, or
 3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home.
- F. Only income of persons having a legal duty of support shall be treated as income under the guidelines. For example, income of a parent's new spouse is not treated as income of that parent.
- G. The court shall not take into account the impact of the disposition of marital property except as provided in Arizona Revised Statutes Section 25-320 A.6. ("...excessive or abnormal expenditures, destruction, concealment or fraudulent disposition of community, joint tenancy and other property held in common.") or to the extent that such property generates income to a parent.
- H. 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 (Federal Tax including Earned Income Tax Credit, Arizona State Tax, and FICA).

6. ADJUSTMENTS TO GROSS INCOME

For purposes of this section, “children of other relationships” means natural or adopted children who are not the subject of this particular child support determination.

Adjustments to gross income for other support obligations are made as follows:

- A. The court-ordered amount of spousal maintenance resulting from this or any other marriage, if actually being paid, shall be deducted from the gross income of the

parent paying spousal maintenance. Court-ordered arrearage payments shall not be included as an adjustment to gross income.

- B. The court-ordered amount of child support for children of other relationships, if actually being paid, shall be deducted from the gross income of the parent paying that child support. Court-ordered arrearage payments shall not be included as an adjustment to gross income.
- C. An amount shall be deducted from the gross income of a parent for children of other relationships covered by a court order for whom they are the primary parenting time parent. The amount of the adjustment shall be determined by a simplified application of the guidelines (defined in example below).
- D. An amount may be deducted from the gross income of a parent for support of natural or adopted children of other relationships not covered by a court order. The amount of any adjustment shall not exceed the amount arrived at by a simplified application of the guidelines (defined in example below).

EXAMPLE: A parent having gross monthly income of \$2,000 supports a natural or adopted minor child who is not the subject of the child support case before the court and for whom no child support order exists. To use the Simplified Application of the Guidelines, locate \$2,000 in the Combined Adjusted Gross Income column of the Schedule. Select the amount in the column for one child, \$415. The parent's income may be reduced up to \$415, resulting in an Adjusted Gross Income of \$1,585.

7. DETERMINING THE ADJUSTED GROSS INCOME OF THE PARENTS

Adjusted Gross Income is gross income minus the adjustments provided in Section 6 of these guidelines. The Adjusted Gross Income for each parent shall be established. These amounts shall be added together. The sum is the Combined Adjusted Gross Income.

8. DETERMINING THE BASIC CHILD SUPPORT OBLIGATION

Locate the income closest to the parents' Combined Adjusted Income figure on the Schedule of Basic Child Support Obligations and select the column for the number of children involved. This number is the Basic Child Support Obligation. 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.

EXAMPLE: the combined adjusted gross income of the parents' is \$8,125 which is exactly between \$8,100 and \$8,150. Round up to the nearest combined adjusted income entry of \$8,150 and use this amount as the basic child support obligation.

If there are more than six children, the amount derived from the schedule of basic support obligations for six children shall be the presumptive amount. The party seeking a greater sum shall bear the burden of proof that the needs of the children require a greater sum.

If the combined adjusted gross income of the parties is greater than \$20,000 per month, the amount set forth for combined adjusted gross income of \$20,000 shall be the presumptive Basic Child Support Obligation. The party seeking a sum greater than this presumptive amount shall bear the burden of proof to establish that a higher amount is in the best interests of the children, taking into account such factors as the standard of living the children would have enjoyed if the parents and children were living together, the needs of the children in excess of the presumptive amount, consideration of any significant disparity in the respective percentages of gross income for each party and any other factors which, on a case by case basis, demonstrate that the increased amount is appropriate.

9. **DETERMINING THE TOTAL CHILD SUPPORT OBLIGATION**

To determine the Total Child Support Obligation, the court:

- A. Shall add to the Basic Child Support Obligation the cost of the children's medical dental or vision insurance coverage, if any (this provision does not imply any obligation of either parent to provide dental or vision insurance). In determining the amount to be added, only the amount of the insurance cost attributable to the children subject of the child support order shall be included. If coverage is applicable to other persons, the total cost shall be prorated by the number of persons covered. The court may decline to credit a parent for medical, dental or vision insurance coverage obtained for the children if the coverage is not valid in the geographic region where the children reside.

EXAMPLE: Through an employment-related insurance plan, a parent provides medical insurance that covers the parent, one child subject of the child support case and two other children. Under the plan, the cost of an employee's individual insurance coverage would be \$120. This parent instead pays a total of \$270 for the "family option" that provides coverage for the employee and any number of dependents. Calculate the adjustment for medical insurance as follows: Subtract the \$120 cost of individual coverage from the \$270 paid for the "family option" to find the cost of dependent coverage. The \$150 remainder then is divided by three - the number of covered dependents. The resulting \$50 is added to the Basic Child Support Obligation as the cost of medical insurance coverage for the one child.

An order for child support shall assign responsibility for providing medical insurance for the children who are the subject of the child support order. If medical insurance of comparable benefits and cost is available to both parents, the court should assign the responsibility to the parent having primary parenting time.

The court shall also specify the percentage that each parent shall pay for any medical, dental or vision costs of the children which are not covered by insurance. For purposes of this paragraph, non-covered "medical" means medically necessary medical, dental or vision care as defined by Internal Revenue Service Publication 502.

Except for good cause shown, any request for payment or reimbursement of uninsured medical, dental or vision costs must be provided to the other parent within 180 days after the date the services occur. The parent responsible for payment or reimbursement must pay his or her share, as ordered by the court, or make acceptable payment arrangements with the provider or person entitled to reimbursement within 45 days after receipt of the request.

Both parents should use their best efforts to obtain services that are covered by the insurance. A parent who is entitled to receive reimbursement from the other parent for medical costs not covered by insurance shall, upon request of the other parent, provide receipts or other evidence of payments actually made.

B. May add to the Basic Child Support Obligation amounts for any of the following:

1. Childcare Costs

Childcare expenses that would be appropriate to the parents' financial abilities.

Expenses for childcare shall be annualized in accordance with Section 2.F.

the primary parenting time parent paying for childcare may be eligible for a credit from federal tax liability for childcare costs for dependent children. The primary parenting time parent is the parent who has parenting time with the children for the greater part of the year. In an equal parenting time situation, neither parent shall be entitled to the credit for purposes of calculating child support. Before adding childcare costs to the Basic Child Support Obligation, the court may adjust this cost in order to apportion the benefit that the dependent tax credit will have to the parent incurring the childcare costs.

At lower income levels, the head of household does not incur sufficient tax liability to benefit from the federal childcare tax credit. No adjustment should be made where the income of the custodial parent is less than indicated on the following chart:

MONTHLY GROSS INCOME OF THE PRIMARY PARENTING TIME PARENT	
ONE CHILD	\$2,600
TWO CHILDREN	\$3,100
THREE CHILDREN	\$3,400
FOUR CHILDREN	\$3,550
FIVE CHILDREN	\$3,650
SIX CHILDREN	\$3,800

If the primary parenting time parent’s income is greater than indicated on the above chart, the court may adjust this cost for the federal childcare tax credit if the credit is actually claimed or will be claimed.

For one child with monthly childcare costs exceeding \$200, deduct \$50 from the monthly childcare amount. For two or more children with total monthly childcare costs exceeding \$400, deduct \$100 from the monthly childcare amount. See Example One.

For one child with monthly childcare costs of \$200 or less, deduct 25% from the monthly childcare amount. For two or more children with total monthly childcare costs of \$400 or less, deduct 25% from the monthly childcare amount. See Example Two.

EXAMPLE ONE: For two children, a parent pays monthly childcare costs of \$550 for nine months of the year. To adjust for the expected tax credit benefit, first determine whether the average costs of childcare exceeds \$400 per month. In this example, because the average cost of \$413 (\$550 multiplied by 9 months, divided by 12 months) exceeds the \$400 maximum for two or more children, \$100 per month may be subtracted from the average monthly cost. \$313 (\$413 - \$100) may be added to the Basic Child Support Obligation for adjusted childcare costs.

EXAMPLE TWO: A parent pays monthly childcare costs of \$175 for one child. Because this amount is less than the \$200 maximum for one child, multiply \$175 by 25% (\$175 multiplied by 25% = \$44). Subtract the adjustment from the monthly average (\$175 - \$44 = \$131). The adjusted amount of \$131 may be added to the Basic Child Support Obligation.

Any adjustment for the payment of childcare costs with pre-tax dollars shall be calculated in a similar manner. A percentage adjustment other than twenty-five percent may be utilized if proven by the parent paying the childcare costs.

2. Education Expenses

Any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet particular educational needs of a child, when such expenses are incurred by agreement of both parents or ordered by the court.

3. Extraordinary Child

These guidelines are designed to fit the needs of most children. The court may increase the Basic Child Support Obligation to provide for the special needs of gifted or handicapped children.

4. Older Child Adjustment

The average expenditures for children age 12 or older exceed the average expenditures for all children by approximately 10%. Therefore, the court may increase child support for a child who has reached the age of 12 years by an amount up to 10% of the child support shown on the Schedule. If the court chooses to make an adjustment, the following method of calculation shall be used.

EXAMPLE: The Basic Child Support Obligation for one child, age 12, is \$459. As much as \$46 may be added to the basic child support obligation, for a total of \$505. If not all children subject to the order are age 12 or over, the increase will be prorated as follows: assume the Basic Child Support Obligation for three children is \$786. If one of the three children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child (\$262). Up to 10% (\$26) of that portion of the Basic Child Support Obligation may be added as an older child adjustment, increasing the obligation to \$812. NOTE: This prorating method is limited to this section and should not be followed in Section 25.

10. **DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION**

The Total Child Support Obligation shall be divided between the parents in proportion to their Adjusted Gross Incomes. The obligation of each parent is computed by multiplying each parent's share of the Combined Adjusted Gross Income by the Total Child Support Obligation.

EXAMPLE: Combined Adjusted Gross Income is \$1,000. The father's Adjusted Gross Income is \$600. Divide the father's Adjusted Gross Income by the Combined Adjusted Income. The result is the father's share of the Combined Adjusted Gross Income. (\$600 divided by \$1,000 = 60%). The father's share is 60%; the mother's share is 40%.

11. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME

Because the Schedule of Basic Child Support Obligations is based on expenditures for children in intact households, there is no consideration for costs associated with parenting time. When parenting time is exercised by the non-primary parenting time parent, a portion of the costs for children normally expended by the parenting time parent shifts to the non-primary parenting time parent. Accordingly, unless it is apparent from the circumstances that the non-primary parenting time parent will not incur costs for the children during parenting time, when proof establishes that parenting time is or is expected to be exercised by the non-primary parenting time parent, an adjustment shall be made to that parent's proportionate share of the Total Child Support Obligation. To calculate child support in equal parenting time cases, see Section 12.

For purposes of calculating parenting time days, only the time spent by a child with the non-primary parenting time parent is considered. Time that the child is in school or childcare is not considered.

To adjust for the costs of parenting time, first determine the total annual amount of parenting time indicated in a court order or parenting plan or by the expectation or historical practice of the parents. Using the following definitions, add together each block of parenting time to arrive at the total number of parenting time days per year. Calculate the number of parenting time days arising from any block of time the child spends with the non-primary parenting time parent in the following manner:

- A. Each block of time begins and ends when the non-primary parenting time parent receives or returns the child from the primary parenting time parent or from a third party with whom the primary parenting time parent left the child. Third party includes, for example, a school or childcare provider.
- B. Count one day of parenting time for each 24 hours within any block of time.
- C. to the extent there is a period of less than 24 hours remaining in the block of time, after all 24-hour days are counted or for any block of time which is in total less than 24 hours in duration:
 1. A period of 12 hours or more counts as one day.
 2. A period of 6 to 11 hours counts as a half-day.
 3. A period of 3 to 5 hours counts as a quarter-day.
 4. Periods of less than 3 hours may count as a quarter-day if, during those hours, the non-primary parenting time parent pays for routine expenses of the child, such as meals.

EXAMPLES:

1. Non-primary parenting time parent receives the child at 9:00 p.m. on Thursday evening and brings the child to school at 8:00 a.m. on Monday morning, from which primary parenting time parent picks up the child at 3:00 p.m. on Monday.
 - a. 9:00 p.m. Thursday to 9:00 p.m. Sunday is three days.
 - b. 9:00 p.m. Sunday to 8:00 a.m. Monday is 11 hours, which equals a half day.
 - c. Total is 3 ½ days.

2. Non-primary parenting time parent picks the child up from school at 3:00 p.m. Friday and returns the child to school at 8:00 a.m. on Monday.
 - a. 3:00 p.m. Friday to 3:00 p.m. Sunday is two days.
 - b. 3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals one day.
 - c. Total is 3 days.

3. Non-primary parenting time parent picks up child from soccer at noon on Saturday, and returns the child to primary parenting time parent at 9:00 p.m. on Sunday.
 - a. Noon Saturday to noon Sunday is one day.
 - b. Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals ½ day.
 - c. Total is 1 ½ days.

If the children have different parenting time schedules, then see Section 16 to determine the parenting time adjustment or to determine if separate worksheets are required. After determining the total number of parenting time days, refer to “Parenting Time Table A” below. The left column of the table sets forth numbers of parenting time days in increasingly higher ranges. Adjacent to each range is an adjustment percentage. The parenting time adjustment is calculated as follows: locate the total number of parenting time days per year in the left column of “Parenting Time Table A” and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

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

EXAMPLE: The Basic Child Support Obligation from the Schedule is \$667 for two children. After making all applicable adjustments under Section 9, such as an adjustment for one older child, the Total Child Support Obligation is \$700 and the non-primary parenting time parent's proportionate share is 60%, or \$421. The non-primary parenting time 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 from 88 to 115 days. The corresponding adjustment percentage is .161. Multiply the \$667 Basic Child Support Obligation by .161 or 16.1%. The resulting \$107 is subtracted from \$421 (the non-primary parenting time parent's proportionate share of the Total Child Support Obligation), adjusting the child support obligation to \$313.

As the number of parenting time days approaches equal time sharing (143 days and above), certain costs usually incurred only in the primary parenting time 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. If this assumption is rebutted by proof, for example, that such costs are not substantially or equally shared in each household, only Parenting Time Table B must be used to calculate the parenting time adjustment for this range of days. Locate the total number of parenting time days per year in the left columns of "Parenting Time Table B" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support

Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

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

12. EQUAL PARENTING TIME

If the time spent with each parent is essentially equal, the expenses for the children are equally shared and adjusted gross incomes of the parents also are essentially equal, no child support shall be paid. If the parents' incomes are not equal, the total child support amount shall be divided equally between the two households and the parent owing the greater amount shall be ordered to pay what is necessary to achieve that equal share in the other parent's household.

EXAMPLE: After making all applicable adjustments under Sections 9 and 13, the remaining child support obligation is \$1,500. The parents' proportionate shares of the obligation are \$1,000 and \$500. To equalize the child support available in both households, deduct the lower amount from the higher amount ($\$1,000 - \$500 = \$500$), then divide the balance in half ($\$500 \div 2 = \250). The resulting amount, \$250, is paid to the parent with the lower obligation.

13. ADJUSTMENTS FOR OTHER COSTS

If a parent pays a cost under Section 9.A. or 9.B. (except 9.B.4), deduct the cost from that parent's Proportionate Share of income to arrive at the Preliminary Child Support Amount.

EXAMPLE: A non-primary parenting time parent pays for medical insurance through his or her employer. This cost is added to the Basic Child Support Obligation pursuant to Section 9.A, then prorated between the parents to arrive at each parent's proportionate child support obligation. Because the cost has already been paid to a third party (the insurance company), the cost must be deducted from the non-primary parenting time parent's child support obligation because this portion of the child support obligation has already been paid.

14. DETERMINING THE CHILD SUPPORT ORDER

The court shall order the non-primary parenting time parent to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation. The primary parenting time parent shall be presumed to spend his or her share directly on the children.

EXAMPLE: On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Gross Income of \$1,500 for one child is \$323. To this the court adds \$32 because the child is over 12 years of age (10% in this example). The Total Child Support Obligation is \$355.

The father's share is 60% of \$355, or \$213. The mother's share is 40% of \$355, or \$142. primary parenting time is granted to the mother and under the court-approved parenting plan, parenting time will be exercised by the father a total of 100 days per year resulting in an adjustment of \$52 ($\$323 \times 16.1\%$). After adjusting for parenting time, the father's share is \$161 ($\213 less $\$52$). The father shall pay the child support amount of \$161 per month. The value of the mother's contribution is \$142, and she spends it directly on the child.

For all awards, the child support amount shall be rounded to the nearest whole dollar. A rounded amount is not a deviation under Section 20.

If the amount of child support is less than the current clearinghouse fee, the court shall not impose a child support award unless a deviated award is warranted under Section 20. It is not a deviation under Section 20 if an award is not imposed because it is less than the clearinghouse fee.

15. SELF-SUPPORT RESERVE TEST

In each case, after determining the child support order, the court shall perform a self-support reserve test to verify that the paying parent is financially able both to pay the child support order and to maintain at least a minimum standard of living, as follows:

The self-support reserve shall be an amount equal to 80% of the monthly full-time earnings at the current state minimum wage at the time of the order (the self-support reserve amount). Deduct the self-support reserve amount from the paying parent's Adjusted Gross Income, except that the court may deduct from such parent's Adjusted Gross Income for purposes of the self-support reserve test only, court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If the resulting amount is less than the child support order, the court may reduce the current child support order to the resulting amount after first considering the financial impact the reduction would have on the receiving parent's household. The test applies

only to the current child support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's arrears.

EXAMPLE: Before applying the self-support reserve test, the child support order is calculated under the guidelines to be \$492. The adjusted gross income of the paying parent is \$1,733 at a minimum wage of \$10.00 per hour the self-support reserve amount is \$1,386 ($\$10 \times 40 \text{ hours} \times 52 \text{ weeks} = \$20,800 \div 12 \text{ months} = \$1,733 \times 80\% = \$1,386$). Subtracting the self-support reserve amount of \$1,386 from the paying parent's adjusted gross income of \$1,733 leaves \$347. Because this resulting amount is less than the \$492 child support order, the court may reduce the child support order to the resulting amount. However, before making any reduction, the court shall examine the self-support capability of the receiving parent, using the same self-support reserve test applied to the paying parent.

In this example, the receiving parent's proportionate share of the total child support obligation is calculated under the guidelines to be \$404. This parent's Adjusted Gross Income is \$1425. Subtracting the self-support reserve of \$1,386 from the receiving parent's Adjusted Gross Income of \$1,386 leaves \$38. Because this resulting amount is less than the parent's proportionate share of the Total Child Support Obligation, it is evident that both parents have insufficient income to be self-supporting. In this situation, the court has discretion to determine whether and in what amount the child support order (the amount the PAYING parent is ordered to pay) may be reduced.

16. **MULTIPLE CHILDREN, DIFFERENT PARENTING PLANS**

When each parent is granted primary parenting time of at least one of the parties' children, each parent is obligated to contribute to the support of all the children. However, the amount of current child support to be paid by the parent having the greater child support obligation shall be reduced by the amount of child support owed to that parent by the other parent.

EXAMPLE: (For simplicity, this example does not consider parenting time.) Combined Adjusted Gross Income is \$3,000 per month. Father's gross income is \$1,000 per month (33.3%) and he has primary parenting time of one child. Mother's gross income is \$2,000 per month (66.6%) and she has primary parenting time of two children.

Prepare a Parent's Worksheet to determine child support for children in the mother's household. Locate the Combined Adjusted Gross Income figure of \$3,000 on the Schedule. Select the child support figure in the column for the two children in this household, \$857. The father's share is 33.3% of \$857, or \$285.

Prepare a Parent's Worksheet to determine child support for the child in the father's household. Locate the Combined Adjusted Gross Income figure of \$3,000. Select the child support figure in the column for the one child in this household, \$592. The mother's share is 66.6% of \$592, or \$394.

The mother is obligated to pay the father \$394 for child support. This amount is reduced by the \$285 obligation owed by the father to the mother. The mother must pay \$109 per month.

When the parties have children with different parenting plans and one parent does not have primary parenting time for any of the children, prepare only one worksheet. To determine the parenting time cost adjustment for the parent who does not have primary parenting time, use an average of the total number of parenting days. Add the total amount of parenting days for each child. Divide that number by the total number of children.

EXAMPLE: The parties have two minor children, one who lives in the mother's household full time and one who splits time equally between parents. Prepare one worksheet. When entering the parenting time cost adjustment for father, divide father's total number of parenting days for both children, 182, by the total number of children, two (2). Father's parenting time cost adjustment would be calculated for 91 days.

17. CHILD SUPPORT ASSIGNED TO THE STATE

If child support has been assigned to the state under Arizona Revised Statutes Section 46-407, the obligation of a parent to pay child support shall not be offset by child support arrearages that may be owed to that parent.

18. TRAVEL EXPENSES ASSOCIATED WITH PARENTING TIME

The court may allocate travel expenses of the child associated with parenting time in cases where one-way travel exceeds 100 miles. In doing so, the court shall consider the means of the parents and may consider how their conduct (such as a change of residence) has affected the costs of parenting time. To the extent possible, any allocation shall ensure that the child has continued contact with each parent. A parent who is entitled to receive reimbursement from the other parent for allocated parenting time expenses shall, upon request of the other parent, provide receipts or other evidence of payments actually made. The allocation of expenses does not change the amount of the child support ordered.

19. GIFTS IN LIEU OF MONEY

Once child support has been ordered by the court, the child support is to be paid in money. Gifts of clothing, etc. in lieu of money are not to be offset against the child support order except by court order.

20. DEVIATIONS

A. The court shall deviate from the guidelines, i.e., order child support in an amount different from that which is provided pursuant to these guidelines, after

considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320, and applicable case law, only if all of the following criteria are met:

1. Application of the guidelines is inappropriate or unjust in the particular case,
 2. The court has considered the best interests of the child in determining the amount of a deviation. A deviation that reduces the amount of child support paid is not, by itself, contrary to the best interests of the child,
 3. The court makes written findings regarding 1. and 2. above in the Child Support Order, Minute Entry or Child Support Worksheet,
 4. The court shows what the order would have been without the deviation, and
 5. The court shows what the order is after deviating.
- B. The court may deviate from the guidelines based upon an agreement of the parties only if all of the following criteria are met:
1. The agreement is in writing or stated on the record pursuant to Rule 69, Arizona Rules of Family Law Procedure (*ARFLP*).
 2. All parties have entered into the agreement with knowledge of the amount of child support that would have been ordered under the guidelines but for the agreement,
 3. All parties have entered into the agreement free of duress and coercion, and
 4. The court complies with the requirements of Section 20.A.

In cases with significant disparity of income between the parents, a deviation may be appropriate.

21. **THIRD-PARTY CAREGIVERS**

When a child lives with a third-party caregiver by virtue of a court order, administrative placement by a state agency, or placement by a parent, the third-party caregiver is entitled to receive child support payments from each parent on behalf of the child. When calculating the amount of child support to be awarded to a third-party caregiver, consider the third-party caregiver's expenses under Section 9, but not the third-party caregiver's income.

EXAMPLE: The parties have one child together who is living with a third-party caregiver. Mother has an adjusted gross income of \$2,500 per month and father has an adjusted gross income of \$2,000 per month. Add both parents' income together for a total adjusted gross income of \$4,500 per month. The total basic support obligation for one child would be \$817. The third-party caregiver pays \$500 per month for medical care. Place the \$500 amount as an additional child support obligation under the third-party column. The parents have no recognized expenses under Section 9. Father should be ordered to pay the caregiver \$585 per month and mother should be ordered to pay the caregiver \$732 per month.

22. **COURT'S FINDINGS**

The court shall make findings in the record as to: Gross Income, Adjusted Gross Income, Basic Child Support Obligation, Total Child Support Obligation, each parent's proportionate share of the child support obligation, and the child support order.

The findings may be made by incorporating a worksheet containing this information into the file.

If the court attributes income above minimum wage income, the court shall explain the reason for its decision.

The child support order shall be set forth in a sum certain and start on a date certain. A new child support order shall be filed upon any change in the amount or due date of the child support obligation.

23. **EXCHANGE OF INFORMATION**

The court shall order that every twenty-four months financial information such as tax returns, financial affidavits, and earning statements be exchanged between the parties.

Unless the court has ordered otherwise, at the time the parties exchange financial information, they shall also exchange residential addresses and the names and addresses of their employers.

24. **MODIFICATION**

A. Standard Procedure

Pursuant to Arizona Revised Statutes Sections 25-327 and 25-503, either parent or the state Title IV-D agency may ask the court to modify a child support order upon a showing of a substantial and continuing change of circumstances.

B. Simplified Procedure

Either parent or the state Title IV-D agency may request the court to modify a child support order if application of the guidelines results in an order that varies 15% or more from the existing amount. A fifteen percent variation in the amount of the order will be considered evidence of substantial and continuing change of circumstances. A request for modification of the child support amount must be accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount," and documentation supporting the incomes if different from the court's most recent findings regarding income of the parents. If the party requesting the modification is unable to provide documentation supporting the other party's income, the requesting party shall indicate that the income amount is attributed/estimated and state the basis for the amount listed. The state Title IV-D agency may submit a parent's worksheet.

The simplified procedure also may be used by either parent or the state Title IV-D agency to modify a child support order to assign or alter the responsibility to provide medical insurance for a child who is subject of a child support order. A modification of the medical assignment or responsibility does not need to vary by 15% or more from the existing amount to use the simplified procedure.

A copy of the request for modification of child support and the "Parent's Worksheet for Child Support Amount," including supporting documentation, showing that the proposed child support amount would vary 15% or more from the existing child support order shall be served on the other parent, or on both parents if filed by the state Title IV-D agency, pursuant to Rule 27, Arizona Rules of Family Law Procedure (*ARFLP*).

If the requested modification is disputed, the parent receiving service must request a hearing within 20 days of service. If service is made outside the state, as provided in Rule 42, *ARFLP*, the parent receiving service must request a hearing within 30 days of service.

A party requesting a hearing shall file a written request for hearing accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount." Copies of the documents filed, together with the notice of hearing, shall be served on the other party and, if appropriate, the state Title IV-D agency by first class mail not less than ten judicial days prior to the hearing.

Upon proof of service and if no hearing is requested within the time allowed, the court will review the request and enter an appropriate order or set the matter for hearing.

If any party requests a hearing within the time allowed, the court shall conduct such hearing. No order shall be modified without a hearing if one is requested.

The notice provision of Rule 44, *ARFLP*, does not apply to this simplified modification procedure.

A request to modify child support, request for a hearing and notice of hearing, "Parent's Worksheet for Child Support Amount" and child support order filed or served pursuant to this subsection must be made using forms approved by the Arizona Supreme Court or substantially similar forms.

Approved forms are available from the Clerk of the Superior Court.

25. EFFECT OF CESSATION OF CHILD SUPPORT FOR ONE CHILD

If child support for more than one child was ordered under these guidelines and thereafter the duty to support one of the children stops, the order is not automatically reduced by that child's share. To obtain a modification to the child support order, a request must be made in writing to the court to recalculate the child support obligation pursuant to these guidelines. The procedure specified in Section 24 may be used for this purpose.

EXAMPLE: The child support order for Combined Adjusted Gross Income of \$1,500, with four children is \$621. One child graduates from high school and turns 18. In determining the new child support amount, do not deduct one-fourth of the order for a new order of \$466. Instead, determine a new child support order by applying the guidelines. (NOTE: This method varies from the one used in Section 9.B.4).

26. INCOME AND BENEFITS RECEIVED BY OR ON BEHALF OF CHILD

- A. Income earned or money received by a child from any source other than court-ordered child support shall not be counted toward either parent's child support obligation except as stated herein. However, income earned or money received by or on behalf of a person for whom child support is ordered to continue past the age of majority pursuant to Arizona Revised Statute Sections 25-320.B and 25-809.F may be credited against any child support obligation.
- B. Benefits, such as Social Security Disability or Insurance, received by a primary parenting time parent on behalf of a child, as a result of contributions made by the parent paying child support shall be credited as follows:
1. If the amount of the child's benefit for a given month is equal to or greater than the paying parent's child support obligation, then that parent's obligation is satisfied.
 2. Any benefit received by the child for a given month in excess of the child support obligation shall not be treated as an arrearage payment nor as a credit toward future child support payments.

3. If the amount of the child's benefit for a given month is less than the parent's child support obligation, the parent shall pay the difference unless the court, in its discretion, modifies the child support order to equal the benefits being received at that time.
- C. Except as otherwise provided in section 5.b, any benefits received directly, and not on behalf of a child, by either the primary parenting time parent or the parent paying child support as a result of his or her own contributions, shall be included as part of that parent's gross income.

27. FEDERAL TAX EXEMPTION FOR DEPENDENT CHILDREN

All the federal and state tax exemptions applicable to the minor children shall be allocated between the parents as they agree, or, in the absence of their agreement, in a manner that allows each parent to claim allowable federal dependency exemptions proportionate to adjusted gross income in a reasonable pattern that can be repeated in no more than 5 years. This may be done by allocating claiming of the children or claiming of specific years. To implement this provision, the proportionate share of the combined adjusted gross income of both parents is rounded to the nearest fraction with a denominator no larger than 5 (i.e. 1/2, 1/3, 2/3, 1/4, 3/4, 1/5, 2/5, 3/5, 4/5). For illustrative purposes, assume father earns \$60,000 and mother earns \$40,000 of the combined adjusted gross income of \$100,000. Father's share of the combined income is 3/5. If father earned \$30,000 and mother earned \$20,000, then 3/5 would still be the fraction with a denominator of 5 or less that comes closest to father's share of the parents' combined adjusted gross income. The dependency exemption shall therefore be allocated utilizing this fraction. If a parent otherwise entitled to the dependency exemption would derive no tax benefit from claiming it in any given tax year, then the entire exemption for that tax year, and not just the share indicated by the preceding sentence, may be allocated to the parent who would derive a tax benefit for that tax year. An Internal Revenue Service Form 8332 may need to be signed and filed with a parent's income tax return.

The court may deny the right to present or future tax exemption when a history of non-payment of child support exists. The allocation of the exemption may be conditioned upon payment by December 31 of the total court-ordered monthly child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the primary parenting time parent will need to execute the necessary Internal Revenue Service form (Form 8332) to transfer the exemption. If the non-primary parenting time parent has paid the current child support, but has not paid the court-ordered arrearage payments, the non-primary parenting time parent shall not be entitled to claim the exemption.

EXAMPLE: non-primary parenting time parent's percentage of gross income is approximately 67% (2/3) and primary parenting time parent's percentage is approximately 33% (1/3). All payments are current. If there are three children, the non-primary parenting time parent would be entitled to claim the exemption for two children

and the primary parenting time parent would be entitled to claim the exemption for one child. If there is only one child, the non-primary parenting time parent would be entitled to claim the child two out of every three years, and the primary parenting time parent would claim the child one out of every three years.

For purposes of this section only, a non-primary parenting time parent shall be credited as having paid child support that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

28. CHILD SUPPORT ARREARS

- A. When setting an amount for a payment on arrears, the court should take into consideration that interest accrues on the principal balance. If the court sets a payment on arrears less than the amount of the accruing monthly interest, the court shall make a finding why the amount is less than the accruing monthly interest. Upon a showing of substantial and continuing changed circumstances, the court may adjust the amount of payment on arrears.
- B. When a current child support obligation terminates, before adjusting the order of assignment to an amount less than the current child support amount and the payment on arrears, the court shall consider the total amount of arrears and the accruing interest, and the time that it will take the obligor to pay these amounts.

29. EFFECTIVE DATE AND GROUNDS FOR MODIFICATION

- A. Except for defaults or as otherwise agreed upon by the parties, all child support orders entered after April 1, 2018 shall be made pursuant to these guidelines, whether they be original orders or modifications of pre-existing orders, unless the court determines otherwise based on good cause shown. In cases of default, the guidelines in effect at the time of filing the action will be used. The parties may agree to use either the guidelines in effect at the time of filing the action or those in effect at the time the order is entered.
- B. A substantial variance between an existing child support order and an amount resulting from application of the new guidelines may be considered evidence of a substantial and continuing change of circumstances for purposes of a modification. A variance of at least 15% would be evidence of a substantial and continuing change of circumstances.



Preliminary Report and Recommendations of the Committee for an Interim Review of the
Child Support Guidelines

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