

**HAWAI‘I**

**CHILD SUPPORT GUIDELINES**

**2020**

## TABLE OF CONTENTS

I.	INTRODUCTION .....	1
II.	CHILD SUPPORT GUIDELINES WORKSHEET .....	1
A.	BASIC CALCULATIONS OF CHILD SUPPORT .....	1
1.	PARENTS' INCOMES .....	1
2.	CHILD SUPPORT NEED .....	2
3.	STANDARD OF LIVING ADJUSTMENT (SOLA) .....	2
4.	CHILD SUPPORT CALCULATION .....	3
5.	CHILD SUPPORT OBLIGATIONS/CREDITS .....	3
6.	SUMMARY OF CHILD SUPPORT PAYMENTS .....	4
7.	CERTIFICATION .....	4
B.	ATTACHMENTS.....	4
1.	EXTENSIVE TIME-SHARING WORKSHEET .....	4
a.	EQUAL TIME-SHARING CALCULATION .....	5
b.	EXTENSIVE TIME-SHARING CALCULATION .....	5
c.	SPLIT CUSTODY CALCULATION .....	7
d.	SUMMARY OF CHILD SUPPORT PAYMENTS .....	8
2.	EXCEPTIONAL CIRCUMSTANCES FORM.....	8
a.	GENERAL CONSIDERATIONS .....	8
i.	<u>Presumptive Child Support Amount</u> .....	8
ii.	<u>Burden of Proof for Exceptional Circumstances</u> .....	8
iii.	<u>Determination on a Case-by-Case Basis</u> .....	8
iv.	<u>Required Findings</u> .....	8
b.	EXAMPLES OF POSSIBLE EXCEPTIONAL CIRCUMSTANCES .....	9
i.	<u>Child Support Exceeds 70% of Net Income</u> .....	9
ii.	<u>Support of Additional Children</u> .....	9
iii.	<u>Extraordinary Needs of Children/Other Parent</u> .....	9
iv.	<u>Other Payments for Children/Other Parent</u> .....	10
v.	<u>Support Exceeding Needs of Children</u> .....	10
vi.	<u>Inability to Earn Income</u> .....	10
vii.	<u>Payment of Financial Obligations That Would Normally Be Covered Within Child Support</u> .....	10
viii.	<u>Adult Children</u> .....	10
ix.	<u>Private Education Expenses (PEX)</u> .....	10
x.	<u>Other Exceptional Circumstances</u> .....	10
c.	EXAMPLES OF WHERE <u>NO</u> EXCEPTIONAL CIRCUMSTANCES EXIST .....	10
i.	<u>Agreement for Lesser Amount</u> .....	10
ii.	<u>Remarriage and Step-Children</u> .....	11
iii.	<u>Visitation Expenses</u> .....	11
iv.	<u>Heavy Debt</u> .....	11
d.	SUMMARY OF CHILD SUPPORT PAYMENTS .....	11

III.	OTHER CHILD SUPPORT CONSIDERATIONS.....	11
A.	ADULT CHILDREN.....	11
1.	GENERAL CONSIDERATIONS.....	11
2.	EDUCATIONAL/VOCATIONAL TRAINING CONSIDERATIONS .....	11
3.	DISABILITY CONSIDERATIONS .....	12
4.	POST-9/11 GI-BILL BENEFITS CONSIDERATIONS .....	12
B.	SOCIAL SECURITY .....	12
1.	GENERAL.....	12
2.	INCOME AND CREDIT CONSIDERATIONS.....	12
a.	BENEFITS RECEIVED BY A PARENT FOR HIS OR HER RETIREMENT OR DISABILITY .....	12
b.	BENEFITS FOR CHILDREN DUE TO A PARENT'S RETIREMENT OR DISABILITY .....	12
c.	CREDITS FOR CHILDREN’S BENEFITS DUE TO A PARENT'S RETIREMENT OR DISABILITY .....	12
d.	DEPENDENCY BENEFITS IN EXCESS OF CHILD SUPPORT .....	13
e.	BENEFITS RECEIVED DUE TO THE SUBJECT CHILDREN’S DISABILITY .....	13
C.	HEALTH INSURANCE AND CASH MEDICAL SUPPORT .....	13
1.	RESPONSIBILITY TO PROVIDE MEDICAL SUPPORT.....	13
2.	ORDER MUST PROVIDE FOR HEALTH INSURANCE .....	13
3.	REASONABLE COST OF HEALTH INSURANCE .....	13
4.	ACCESSIBILITY OF MEDICAL CARE.....	13
5.	CASH MEDICAL PAYMENT .....	14
6.	COST IN EXCESS OF 10% NET INCOME.....	14
D.	INDIVIDUALS EMPLOYED BY OTHERS WITH INCOME OVER \$13,000 PER MONTH .....	14
E.	SELF-EMPLOYED INDIVIDUALS.....	15
1.	SELF-EMPLOYED.....	15
2.	SELF-EMPLOYED INDIVIDUALS WITH INCOME OVER \$13,000 PER MONTH .....	16
3.	SOLA INCOME .....	16
IV.	MODIFYING CHILD SUPPORT.....	17
A.	GENERAL CONSIDERATIONS.....	17
B.	REQUEST TO REVIEW AND POSSIBLY MODIFY .....	17
C.	WHEN A REQUEST TO MODIFY MAY BE MADE .....	17
D.	PRESUMPTIONS REGARDING MODIFICATION .....	17
V.	TERMS AND DEFINITIONS .....	17
A.	ALLOCATION OF AWARD PER CHILD.....	17
B.	ASSETS FOR PAYMENT OF SUPPORT .....	17
C.	BASE PRIMARY SUPPORT .....	17
D.	CHILD CARE EXPENSES.....	18
E.	CHILDREN .....	18
1.	ADDITIONAL CHILDREN .....	18
2.	NUMBER OF CHILDREN.....	18
3.	CHILD .....	18
F.	CHILD SUPPORT CALCULATION.....	18
G.	CHILD SUPPORT NEED.....	18

H.	CUSTODY (for calculating child support).....	18
1.	EQUAL TIME-SHARING.....	18
2.	EXTENSIVE TIME-SHARING .....	18
3.	JOINT PHYSICAL CUSTODY .....	18
4.	PHYSICAL CUSTODY .....	19
5.	SOLE PHYSICAL CUSTODY .....	19
6.	SPLIT CUSTODY.....	19
I.	HEALTH INSURANCE .....	19
J.	INCOME.....	19
1.	GROSS INCOME.....	19
2.	GROSS INCOME (excludes).....	20
3.	IMPUTED INCOME.....	20
4.	NET INCOME.....	21
5.	STANDARD OF LIVING ADJUSTMENT (SOLA) INCOME.....	21
6.	TABLE OF INCOMES .....	21
K.	MAXIMUM CHILD SUPPORT .....	21
L.	MEDICAL .....	21
1.	HEALTH INSURANCE .....	21
2.	CASH MEDICAL .....	21
M.	MINIMUM CHILD SUPPORT .....	21
N.	MONTHLY AMOUNTS.....	22
O.	OBLIGOR.....	22
P.	PARENT.....	22
Q.	PAYOR.....	22
R.	PRIVATE EDUCATION EXPENSES (PEX) .....	22
S.	PRIMARY CHILD SUPPORT NEEDS .....	22
T.	RECIPIENT.....	22
U.	STANDARD OF LIVING ADJUSTMENT (SOLA) .....	22

## APPENDICES

APPENDIX A-1	CHILD SUPPORT GUIDELINES WORKSHEET
APPENDIX A-2	EXTENSIVE TIME-SHARING WORKSHEET
APPENDIX A-3	EXCEPTIONAL CIRCUMSTANCES FORM
APPENDIX B	TABLE OF INCOMES
APPENDIX C	CHECKLIST OF ESSENTIAL INFORMATION

# **THE 2020 HAWAI‘I CHILD SUPPORT GUIDELINES**

## **I. INTRODUCTION**

State law requires the Hawai‘i Family Court (“Court”), the Child Support Enforcement Agency (“CSEA”) and the Office of Child Support Hearings (“OCSH”) to follow the Hawai‘i Child Support Guidelines (“Guidelines”) when calculating monthly child support.<sup>1</sup> Under Hawai‘i law, both parents have a duty to support their children.<sup>2</sup> Child support orders may be established, modified, terminated or enforced through the Court, CSEA, or OCSH.<sup>3</sup> Unless there is an exceptional circumstance, the amount calculated using these Guidelines must be used in every child support case over which the Court, CSEA, or OCSH has jurisdiction. These Guidelines consider both parents’ incomes, ability to pay, and the needs of the child in arriving at a monthly child support amount. These Guidelines are based on the following principles:

- Each parent is entitled to keep sufficient income for his or her basic needs and to facilitate continued employment.
- Each child’s basic needs are met before the parents retain any additional income.
- The basic needs of each child includes the cost of child care and the child’s health insurance.
- If income is available after the basic needs of the parents and each child is met, each child is entitled to share in any additional income of the parents so each child can benefit from both parents’ higher standard of living.

These Guidelines comport with Federal law<sup>4</sup> as well as Hawai‘i statutory and case law, and focus on the best interest of the child. The Court, in consultation with CSEA, updates the Guidelines at least once every four (4) years.<sup>5</sup>

These Guidelines provide a standard method for determining child support while allowing limited variations based on the specific circumstances of each family.

**II. CHILD SUPPORT GUIDELINES WORKSHEET (“CSG WORKSHEET”).** The calculation of child support using the CSG WORKSHEET (Appendix A-1) is described below. A fully automated CSG WORKSHEET is available at the Judiciary’s website (<http://www.courts.state.hi.us>).

**A. BASIC CALCULATIONS OF CHILD SUPPORT.** Follow the steps described below to complete the CSG WORKSHEET.

### **1. PARENTS’ INCOMES**

Line 1(A): Enter the Monthly Gross Income for Plaintiff/Petitioner/Parent (A), hereinafter referred to as Parent (A) (see §V.J.1.).

Line 1(B): Enter the Monthly Gross Income for Defendant/Respondent/Parent (B), hereinafter referred to as Parent (B) (see §V.J.1.).

Line 2(A): Enter the Monthly Net Income for Parent (A) from the Table of Incomes (Appendix B) (for parents with gross incomes over \$13,000 per month see §§III.D. and III.E.).

*II. CHILD SUPPORT GUIDELINES WORKSHEET*  
*A. BASIC CALCULATIONS OF CHILD SUPPORT*

- Line 2(B): Enter the Monthly Net Income for Parent (B) from the Table of Incomes (Appendix B) (for parents with incomes over \$13,000 per month see §§III.D. and III.E.).
- Line 2(C) Add Lines 2(A) and 2(B) to compute Line 2(C) - total monthly Net Income available to both parents per month.
- Line 3(A): Divide Parent (A)'s Monthly Net Income from Line 2(A) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.
- Line 3(B): Divide Parent (B)'s Monthly Net Income from Line 2(B) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.

**2. CHILD SUPPORT NEED**

- Line 4: Enter the number of children for which child support is being calculated and multiply by \$415 (child's need based on Federal poverty level guidelines for Hawai'i) (see §V.E.2.).
- Line 5: Enter the reasonable child care expenses actually paid by a parent and needed to allow the custodial parent(s) to work or attend vocational education or training (see §V.D.).
- Line 6: Enter the cost for the children's health insurance premiums actually paid or enter the cash medical amount (see §§III.C. & V.L.).
- Line 7: Add Lines 4, 5, and 6 to calculate the PRIMARY CHILD SUPPORT NEED (see §V.S.).

**3. STANDARD OF LIVING ADJUSTMENT (SOLA)**

- Line 8(A): Enter Parent (A)'s SOLA Income from the Table of Incomes (Appendix B) (for parents with gross incomes over \$13,000 per month see §§III.D. & III.E.).
- Line 8(B): Enter Parent (B)'s SOLA Income from the Table of Incomes (Appendix B) (for parents with gross incomes over \$13,000 per month see §§III.D. & III.E.).
- Line 8(C): Add Lines 8(A) and 8(B) to obtain Line 8(C).
- Line 9: Enter the PRIMARY CHILD SUPPORT NEED from Line 7.

*II. CHILD SUPPORT GUIDELINES WORKSHEET*  
*A. BASIC CALCULATIONS OF CHILD SUPPORT*

- Line 10: Subtract Line 9 from Line 8(C) to calculate the Parents' remaining SOLA Income. If Line 9 is greater than Line 8(C), enter zero. This is the amount of the available SOLA Income in excess of the children's PRIMARY CHILD SUPPORT NEED.
- Line 11: Multiply the number of children by 10%, up to a 30% maximum. For example, 1 child = 10%; 2 children = 20%; 3 or more children = 30% (see §V.E.2.).<sup>6</sup>
- Line 12: Multiply the Parents' remaining SOLA Income from Line 10 by the percentage on Line 11 to obtain the SOLA Amount for the children (see §V.U.).

**4. CHILD SUPPORT CALCULATION**

- Line 13: Add Line 7 and Line 12.

**5. CHILD SUPPORT OBLIGATIONS/CREDITS**

- Line 14(A): Multiply Line 13 by Line 3(A) to obtain the Total Support Obligation for Parent (A). Minimum or maximum Total Support Obligations may apply (see §§V.M. & V.K.).
- Line 14(B): Multiply Line 13 by Line 3(B) to obtain the Total Support Obligation for Parent (B). Minimum or maximum Total Support Obligations may apply (see §§V.M. & V.K.).
- Line 15(A): Enter the child care expenses actually paid by Parent (A) from Line 5 (see §V.D.).
- Line 15(B): Enter the child care expenses actually paid by Parent (B) from Line 5 (see §V.D.).
- Line 16(A): Enter the cost for the children's health insurance premiums actually paid by Parent (A) (see §V.L.1.). If Parent (A) is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §§III.C. & V.L.2.).
- Line 16(B): Enter the cost for the children's health insurance premiums actually paid by Parent (B) (see §V.L.1.). If Parent (B) is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §§III.C. & V.L.2.).

*II. CHILD SUPPORT GUIDELINES WORKSHEET*  
*A. BASIC CALCULATIONS OF CHILD SUPPORT*

Line 17(A): For Parent (A), subtract Line 15(A) and Line 16(A) from Line 14(A) to calculate the REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS. This line indicates the remaining child support obligation of Parent (A) rounded to the nearest dollar. If Parent (A) is the non-custodial parent, that parent must pay to Parent (B) the amount set forth on Line 17(A), unless an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used.

Line 17(B): For Parent (B), subtract Line 15(B) and 16(B) from Line 14(B) to calculate the REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS. This line indicates the remaining child support obligation of each parent rounded to the nearest dollar. If Parent (B) is the non-custodial parent, that parent must pay to Parent (A) the amount set forth on Line 17(B), unless an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used.

- 6. SUMMARY OF CHILD SUPPORT PAYMENTS.** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

If an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used, mark the appropriate line with an “X.”

- 7. CERTIFICATION.** Sign and date the certification at the bottom of the page.

- B. ATTACHMENTS.** Use the following EXTENSIVE TIME-SHARING WORKSHEET (Appendix A-2) and/or EXCEPTIONAL CIRCUMSTANCES FORM (Appendix A-3), if applicable.

- 1. EXTENSIVE TIME-SHARING WORKSHEET.** If the parents share equal time, the non-custodial parent has extensive visitation, or there are two (2) or more children and each parent will have sole physical custody of at least one (1) of the children, then enter an “X” in front of “EXTENSIVE TIME-SHARING WORKSHEET attached” on the CSG WORKSHEET and complete the EXTENSIVE TIME-SHARING WORKSHEET (see §V.H.2.). The calculation of child support using the EXTENSIVE TIME-SHARING WORKSHEET (Appendix A-2) is described below. A fully automated EXTENSIVE TIME-SHARING WORKSHEET is available at the Judiciary’s website (<http://www.courts.state.hi.us>).

II. CHILD SUPPORT GUIDELINES WORKSHEET  
A. BASIC CALCULATIONS OF CHILD SUPPORT

- a. EQUAL TIME-SHARING CALCULATION (LINES 18 THROUGH 21):** Where parents have equal time-sharing, each will be considered to have the children for six (6) months during the year (see §V.H.1.). In such cases, prepare the EQUAL TIME-SHARING WORKSHEET to determine the child support to be paid by each parent (Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET). To avoid the unnecessary transfer of funds, the “payout” of each parent for the year is determined by multiplying the monthly support obligation of each parent by six (6) months. If one parent’s total child support obligation is greater than that owed by the other, the excess amount is divided by 12 and paid monthly to the other parent over the course of the year.
- Line 18(A): Enter the support for Parent (A) from Line 17(A) of the CSG WORKSHEET. If the support is less than \$83 per child, then enter \$83 multiplied by the total number of children.
- Line 18(B): Enter the support for Parent (B) from Line 17(B) of the CSG WORKSHEET. If the support is less than \$83 per child, then enter \$83 multiplied by the total number of children.
- Line 19(A): Multiply Line 18(A) by 6 months for Parent (A)’s YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING.
- Line 19(B): Multiply Line 18(B) by 6 months for Parent (B)’s YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING.
- Line 20(C): Calculate the difference between Lines 19(A) and 19(B). Subtract the smaller amount from the larger amount.
- Line 21 Divide Line 20(C) by 12 months to obtain the monthly child support to be paid by the parent with the larger child support obligation. Enter the monthly child support amount rounded to the nearest dollar. Also enter this monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (see §II.B.1.d.).
- b. EXTENSIVE TIME-SHARING CALCULATION (LINES 22 THROUGH 29):** When a parent has more than 143 overnights per year, but less than 183, complete Lines 22 through 29 (see §V.H.2.).

II. CHILD SUPPORT GUIDELINES WORKSHEET  
A. BASIC CALCULATIONS OF CHILD SUPPORT

- Line 22: Enter the number of overnights for only the parent with fewer overnights.
- Line 23(C): Enter the support obligation as listed on Line 17 of the CSG WORKSHEET for the parent with fewer overnights.
- Line 24(C): Enter the child support obligation calculated for equal time-sharing from Line 21(A) or 21(B).
- Line 25(C): If the parent with fewer overnights is also the paying parent in the equal time-sharing calculation, **subtract** the equal timesharing child support (Line 24) from the monthly basic support (Line 23). This will determine the difference between the monthly basic support obligation and the monthly equal time-sharing support obligation.

In some situations, the parent with more overnights has the higher income, and therefore, a higher child support obligation than the other parent under an equal time-sharing child support calculation (Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET). If the parent paying monthly basic child support in Line 23 is different from the parent paying child support under an equal time-sharing arrangement in Line 24, **add** Lines 23 and 24.

- Line 26(C): Divide Line 25 by 40 overnights (the difference in the number between 143 overnights of extensive time-sharing and 183 overnights of equal time-sharing) to calculate the Adjustment Rate.
- Line 27(C): Enter the number of overnights in excess of 143 (e.g. for 160 overnights of time-sharing per year, enter "17" on Line 27).
- Line 28(C): Multiply the Adjustment Rate (Line 26) by the number of overnights over 143 (Line 27) to obtain the CREDIT FOR OVERNIGHTS EXCEEDING 143 per year.
- Line 29(C): Subtract Line 28 from Line 23 to adjust monthly support (from Line 23) for the additional overnights. The total on Line 29 is the monthly support to be paid under extensive time-sharing, rounded to the nearest dollar. Also enter this monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (see §II.B.1.d.).

II. CHILD SUPPORT GUIDELINES WORKSHEET  
A. BASIC CALCULATIONS OF CHILD SUPPORT

- c. **SPLIT CUSTODY CALCULATION:** If the two parents “split” custody of their children, with Parent (A) having sole physical custody of one or more of the children and Parent (B) having sole physical custody of the remaining children, use the Split Custody Calculation regarding the children in each individual household (see §V.H.6.). To avoid unnecessary transfers of funds, the amounts payable by each parent to the other shall be offset with a net amount to be paid by the parent having the greater child support obligation.

Designate the number of children with Parent (A) and the number of children with Parent (B).

Line 30(A): Enter Parent (A)’s support obligation as listed on Line 17(A) of the CSG WORKSHEET.

Line 30(B): Enter Parent (B)’s support obligation as listed on Line 17(B) of the CSG WORKSHEET.

Line 31(C): Enter the total number of children in this case as listed on Line 4 of the CSG WORKSHEET.

Line 32(A): Divide Parent (A)’s support obligation in Line 30(A) by the number of children listed in Line 31.

Line 32(B): Divide Parent (B)’s support obligation in Line 30(B) by the number of children listed in Line 31.

Line 33(A): Enter the number of children with Parent (B).

Line 33(B): Enter the number of children with Parent (A).

Line 34(A): Multiply Parent (A)’s support per child from Line 32(A) by the number of children with Parent (B) in Line 33(A).

Line 34(B): Multiply Parent (B)’s support per child from Line 32(B) by the number of children with Parent (A) in Line 33(B).

Line 35: Subtract the smaller amount in Line 34 from the larger amount. Enter the difference in the column of the parent with the larger amount on Line 34 to calculate the amount of child support that one parent needs to pay the other parent in a split custody arrangement. Also enter the monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (see §II.B.1.d.)

II. CHILD SUPPORT GUIDELINES WORKSHEET  
A. BASIC CALCULATIONS OF CHILD SUPPORT

d. **SUMMARY OF CHILD SUPPORT PAYMENTS:** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

2. **EXCEPTIONAL CIRCUMSTANCES FORM.** If exceptional circumstances exist, then enter an “X” in front of “EXCEPTIONAL CIRCUMSTANCES FORM attached” on the CSG WORKSHEET and complete the EXCEPTIONAL CIRCUMSTANCES FORM. The calculation of child support using the EXCEPTIONAL CIRCUMSTANCES FORM (Appendix A-3) is described below. An automated form is available at the Judiciary’s website (<http://www.courts.state.hi.us>).

a. **GENERAL CONSIDERATIONS**

- i. Presumptive Child Support Amount. For the reasons stated in the Introduction to these Guidelines, the Court, CSEA, or OCSH, must order the amount of child support as calculated by the CSG WORKSHEET and/or EXTENSIVE TIME-SHARING WORKSHEET, unless there are exceptional circumstances that warrant a deviation.<sup>7</sup>
- ii. Burden of Proof for Exceptional Circumstances. The party requesting the deviation from the presumptive child support amount has the burden of proving that exceptional circumstances exist and that the circumstances warrant a departure from the child support as calculated by the worksheets. The EXCEPTIONAL CIRCUMSTANCES FORM should be attached whenever a party is making a request to deviate.
- iii. Determination on a Case-by-Case Basis. The Court, CSEA, or OCSH shall determine whether exceptional circumstances exist on a case-by-case basis. The Court, CSEA, and OCSH have the discretion to determine to what extent exceptional circumstances, if found, will impact the presumptive child support amount.
- iv. Required Findings. Whenever there is a deviation from the amount shown on the worksheets, the Court, CSEA, or OCSH shall make oral findings of fact on the record or shall prepare written findings of fact that the application of the Guidelines in that case would be unjust or inappropriate. Such findings shall (1) state the presumptive amount of support that would have been required under the Guidelines, (2) explain why the presumptive amount is unjust or inappropriate to justify why the order varies from the Guidelines, and (3) state that the Court, CSEA, or OCSH has considered the best interest of the child before varying

II. CHILD SUPPORT GUIDELINES WORKSHEET  
A. BASIC CALCULATIONS OF CHILD SUPPORT

from the presumptive amount.<sup>8</sup>

**b. EXAMPLES OF POSSIBLE EXCEPTIONAL CIRCUMSTANCES**  
include (without limitation) the following:

- i. Child Support Exceeds 70% of Net Income. When child support is greater than 70% of the obligor's net income (as set forth in the Table of Net Incomes) (Appendix B), there may be an exceptional circumstance.
- ii. Support of Additional Children. When a Payor is supporting children in addition to the subject children (see §V.E.2.), there may be an exceptional circumstance. The Payor bears the burden of proving the total number of additional children (see §V.E.1.) claimed for this exceptional circumstance.
  - aa. In addition to the subject children, the Court, CSEA, or OCSH may consider the additional following children:
    - Any child the Payor is required to support by statute, Court or administrative order (see §V.E.1.); and/or
    - Any child actually being supported by the Payor (e.g., providing food, shelter, clothing, utilities and/or transportation) and whom the Payor is also required to support.<sup>9</sup>
  - bb. Under this exceptional circumstance, the child support for the subject children may be set at the higher of the following:
    - The amount obtained by dividing the Payor's net income by the total number of children eligible for consideration (see EXCEPTIONAL CIRCUMSTANCES WORKSHEET); or
    - \$83.00 per child.
- iii. Extraordinary Needs of Children/Other Parent. When the subject children have, or a parent has, extraordinary needs (e.g., special educational and/or housing needs for a physically or emotionally disabled child), there may be an exceptional circumstance.

II. CHILD SUPPORT GUIDELINES WORKSHEET  
A. BASIC CALCULATIONS OF CHILD SUPPORT

- iv. Other Payments for Children/Other Parent. When payments made by the Payor to or for the benefit of the subject children, or the other parent, are obligated to be made by law or by Court or administrative order, including but not limited to, payment for extraordinary medical needs, there may be an exceptional circumstance.
  - v. Support Exceeding Needs of Children. When the amount of child support as calculated by the worksheets for the subject children exceeds the reasonable needs of the children based on the children's appropriate standard of living, there may be an exceptional circumstance.<sup>10</sup> The appropriate standard of living for the children must take into account the current financial situation of both parents.<sup>11</sup>
  - vi. Inability to Earn Income. When a Payor has a net income of zero on the Table of Incomes (e.g., disabled, incapacitated, incarcerated, or involuntarily unemployed), there may be an exceptional circumstance. Based on the circumstances of the case, the Court, CSEA, or OCSH may order no child support.
  - vii. Payment of Financial Obligations That Would Normally be Covered Within Child Support. When the parents are not economically separated, there may be an exceptional circumstance. The Guidelines assume that the parents have no shared financial obligations. In some situations, such as pending divorce cases, a parent may be paying for obligations that would normally be covered by child support. These may include lodging, utilities, transportation, insurance, and educational expenses that one parent pays in whole or in part. The allocation of these payments may affect the deviation, if any.
  - viii. Adult Children. See §III.A.2.c.
  - ix. Private Education Expenses (PEX). When the child is in private school, there may be an exceptional circumstance (see §V.R.).<sup>12</sup>
  - x. Other Exceptional Circumstances. The Court, CSEA, and OCSH have the discretion to find other exceptional circumstances.
- c. **EXAMPLES OF WHERE NO EXCEPTIONAL CIRCUMSTANCES EXIST** include (without limitation) the following:
- i. Agreement for Lesser Amount. While the parents' agreement to an amount of child support higher than the amount calculated according to the worksheets may be enforceable, the parents' agreement for the payment of less than the amount of child support as calculated using the worksheets is not, by itself, an

*III. OTHER CHILD SUPPORT CONSIDERATIONS*  
*A. ADULT CHILDREN*

exceptional circumstance.<sup>13</sup>

ii. Remarriage and Step-Children. The remarriage of a Payor to an individual who has a child from another relationship is not an exceptional circumstance.<sup>14</sup>

iii. Visitation Expenses. The need to pay transportation expenses relating to visitation is not an exceptional circumstance.<sup>15</sup>

iv. Heavy Debt. Ordinarily, the existence of heavy debt is not an exceptional circumstance.<sup>16</sup>

d. **SUMMARY OF CHILD SUPPORT PAYMENTS.** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

**III. OTHER CHILD SUPPORT CONSIDERATIONS**

**A. ADULT CHILDREN**

1. **GENERAL CONSIDERATIONS.** The Court, CSEA, or OCSH may order the parents to provide for the support, maintenance, and education of adult children. The request for support may be made before or after the children have attained the age of majority.<sup>17</sup> After the children reach the age of majority, establishment of a child support order may only be made through the Court. After the children reach the age of majority, CSEA will only modify or enforce an existing child support order.<sup>18</sup>

2. **EDUCATION/VOCATIONAL TRAINING CONSIDERATIONS**

a. The Court, CSEA, or OCSH may order support for adult children who are presently enrolled as a full-time students in school or have been accepted into and plan to attend as full-time students for the next semester at a post-high school university, college or vocational school.<sup>19</sup>

b. If the Court, CSEA, or OCSH orders support for adult children, then the Court, CSEA, or OCSH must order the amount as calculated by the worksheets unless there are exceptional circumstances that warrant a deviation.<sup>20</sup>

c. The Court, CSEA, or OCSH may consider both parents' incomes and resources, and adult children's reasonable expenses, income, and resources,<sup>21</sup> in determining whether there are exceptional circumstances that warrant a deviation.<sup>22</sup>

III. OTHER CHILD SUPPORT CONSIDERATIONS  
B. SOCIAL SECURITY

3. **DISABILITY CONSIDERATIONS**

The Court, CSEA, or OCSH may order the parents to provide for the support, maintenance, and education of incompetent or disabled adult children. The order may be issued before or after each child has attained the age of majority. The order may be issued regardless of whether the incompetent or disabled adult child is presently enrolled as a full-time or part-time student in school or has been accepted into and plans to attend as a full-time or part-time student for the next semester at a post-high school, university, college or vocational school.<sup>23</sup>

4. **POST-9/11 GI-BILL BENEFITS CONSIDERATIONS**

The Court, CSEA, or OCSH has the discretion to consider Post-9/11 GI-Bill Benefits in calculating support.

B. **SOCIAL SECURITY**

1. **GENERAL.** A parent may receive Social Security benefits as a result of that parent's retirement or disability. The parent receiving Social Security benefits may also apply for benefits on behalf of his or her children based on that parent's retirement or disability. Social Security benefits [except Supplemental Security Income (SSI)] are included as gross income and may be credited against child support depending on whose retirement or disability generates the benefit and who actually receives the benefit.

2. **INCOME AND CREDIT CONSIDERATIONS**

a. **BENEFITS RECEIVED BY A PARENT FOR HIS OR HER RETIREMENT OR DISABILITY.** Social Security benefits received by a parent for his or her retirement or disability (except Supplemental Security Income (SSI)) shall be included in the retired or disabled parent's gross income for the purpose of calculating child support (see §V.J.1.k.).

b. **BENEFITS FOR CHILDREN DUE TO A PARENT'S RETIREMENT OR DISABILITY.** Social Security dependency benefits for the subject children due to a parent's retirement or disability shall also be included in the retired or disabled parent's gross income for the purpose of calculating child support.

c. **CREDITS FOR CHILDREN'S BENEFITS DUE TO A PARENT'S RETIREMENT OR DISABILITY.** The actual amount of the dependency benefit described in paragraph 2.b. above may be a credit against the retired or disabled parent's child support obligation if the benefit is paid to the other parent

*III. OTHER CHILD SUPPORT CONSIDERATIONS*  
*C. HEALTH INSURANCE AND CASH MEDICAL SUPPORT*

or a third party legally authorized to receive benefits for the children. The credit can only be used to pay for child support owed during the period that the Social Security dependency benefit was paid.<sup>24</sup>

- d. DEPENDENCY BENEFITS IN EXCESS OF CHILD SUPPORT.** The amount of the dependency benefit in excess of a child support obligation will be considered a gift to the children involved.<sup>25</sup>
- e. BENEFITS RECEIVED DUE TO THE SUBJECT CHILDREN'S DISABILITY.** Social Security benefits received for the subject minor children due to the subject children's disability, such as SSI, should not be credited against either parent's child support obligation. The benefit received for the minor children shall not be included as gross income to either parent.

**C. HEALTH INSURANCE AND CASH MEDICAL SUPPORT**

- 1. RESPONSIBILITY TO PROVIDE MEDICAL SUPPORT.** The parents' responsibility to provide for the medical support of their children must be addressed in every order for support.<sup>26</sup> Either parent, or both, may be ordered to provide for the medical support needs of their children.
- 2. ORDER MUST PROVIDE FOR HEALTH INSURANCE.** An order for either parent to provide private or public health insurance and/or cash medical support for the subject children must be issued.
- 3. REASONABLE COST OF HEALTH INSURANCE.** The cost of private health insurance is considered reasonable if the amount does not exceed ten percent (10%) of the net income of the parent responsible for providing the private health insurance coverage, as determined by the Table of Incomes (Appendix B). In determining whether it exceeds ten percent (10%), the cost of private health insurance is the amount that a parent pays monthly for the children's coverage over and above the cost of single person coverage or the cost to add the children to an existing plan with other family members.
- 4. ACCESSIBILITY OF MEDICAL CARE.** In addition to the cost, private health insurance is considered accessible if the medical care provider is located:
  - a. on the same island as the subject children for the islands of Kaua'i, Lana'i, Mau'i, Moloka'i, Ni'ihau, and O'ahu, or

III. OTHER CHILD SUPPORT CONSIDERATIONS

D. INDIVIDUALS EMPLOYED BY OTHERS WITH INCOME OVER \$13,000 PER MONTH

- b. within 30 miles or 30 minutes from the primary residence of the children for the Island of Hawai'i or any location outside the State.

However, the Courts, CSEA, and OCSH may consider other factors relevant to the accessibility of medical care to the children.

- 5. **CASH MEDICAL PAYMENT.** Where private health insurance is not available to either parent, is not reasonable in cost, or is not accessible to the children, one parent may be ordered to make cash medical support payments of ten percent (10%) of the parent's net income as determined by the Table of Incomes (Appendix B). The parent who will be ordered to pay child support is usually the one who will be ordered to make cash medical support payments. The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 (for the parent who pays) of the CSG WORKSHEET. The Court, CSEA, or OCSH may find exceptional circumstances that warrant a deviation.
- 6. **COST IN EXCESS OF 10% NET INCOME.** If determined to be in the children's best interest, the Court, CSEA, or OCSH may order a parent to provide private health insurance for the subject children in excess of ten percent (10%) of the parent's net income. If this occurs, the Court, CSEA, or OCSH may also determine whether it is in the best interest of the children to enter an order for the parent not providing private health insurance to make cash medical support payments in an amount up to ten percent (10%) of the parent's net income as determined by the Table of Incomes (Appendix B).

D. **INDIVIDUALS EMPLOYED BY OTHERS WITH INCOME OVER \$13,000 PER MONTH**

The automated version of the CSG WORKSHEET will calculate Monthly Net Income (Line 2) on gross income up to \$999,999.00 per month. Use the following steps to manually calculate Monthly Net Income on gross income greater than \$13,000 per month:

- 1. Adding the gross monthly income from all sources (see §V.J.1.).
- 2. Subtracting all three taxes:

State and Federal taxes are calculated using the Hawai'i and Federal rates initially in effect as of January 1, 2018 calculated on a monthly basis:

- a. FICA RELATED TAX            1.45% (.0145) multiplied by income plus 0.9% (.009) of income over \$16,667
- b. STATE OF HAWAI'I TAX    For incomes up to but not over \$14,583; \$969 plus 9.00% (.09) multiplied by the excess of income over \$12,500

*III. OTHER CHILD SUPPORT CONSIDERATIONS*  
*D. INDIVIDUALS EMPLOYED BY OTHERS WITH INCOME OVER \$13,000 PER MONTH*

For incomes over \$14,583 but not over \$16,667;  
 \$1,157 plus 10.00% (.10) multiplied by the excess  
 income over \$14,583

For incomes over \$16,667; \$1,365 plus 11.00%  
 (.11) multiplied by the excess of income over  
 \$16,667

c. FEDERAL TAX

For incomes up to but not over \$13,125, multiply it  
 by 24% (.24) then subtract \$476

For incomes over \$13,125 but not over \$16,667,  
 multiply it by 32% (.32) then subtract \$1,526

For incomes over \$16,667 but not over \$41,667,  
 multiply it by 35% (.35) then subtract \$2,026

For incomes over \$41,667, multiply it by 37% (.37)  
 then subtract \$2,859

3. Subtracting \$900 (after-tax poverty level self support in Hawai'i).

FORMULA

MONTHLY GROSS	
INCOME (Line 1)	\$ _____
FICA	- _____
STATE OF HAWAI'I TAX	- _____
FEDERAL TAX	- _____
SELF-SUPPORT	- \$900 _____
<b>MONTHLY NET INCOME</b>	
<b>FOR CSG WORKSHEET (Line 2) \$</b>	<b>_____</b>

4. SOLA Income (Line 8) is Monthly Gross Income (Line 1) minus \$1,163.00.

**E. SELF-EMPLOYED INDIVIDUALS**

1. **SELF-EMPLOYED** individuals with gross incomes under \$13,000 per month may calculate Monthly Net Income (Line 2) either (1) by using the automated version of the CSG WORKSHEET or, (2) if there is no eligible qualified business income deduction as defined in Internal Revenue Code Section 199A,<sup>27</sup> by using the manual steps in §III.E.2. below.<sup>28</sup> Self-employed individuals must report gross income minus ordinary, necessary and reasonable business/operating expenses, and may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset), minus one-half of self-employment taxes (refer to tax returns). The Court, CSEA, or OCSH may determine what (if any) depreciation may be subtracted.<sup>29</sup>

III. OTHER CHILD SUPPORT CONSIDERATIONS  
E. SELF-EMPLOYED INDIVIDUALS

2. **SELF-EMPLOYED INDIVIDUALS WITH INCOME OVER \$13,000 PER MONTH** may calculate Monthly Net Income (Line 2) either (1) by using the automated version of the CSG WORKSHEET (on gross income up to \$999,999.00 per month) or, (2) if there is no eligible qualified business income deduction as defined in Internal Revenue Code Section 199A,<sup>30</sup> by using the manual steps in §III.E.2. below.<sup>31</sup>

a. STEP ONE

Add the gross monthly earned income from all sources.

Deduct any allowable ordinary and necessary expenses (see §III.E.1.).

Calculate net self-employment income (gross less allowed expenses).

Multiply the net self-employment income by 92.35% (.9235) to calculate the amount subject to Self-Employment Tax.

Calculate the self-employment tax on 92.35% of net self-employment income, 15.3% on net earned income up to \$9,475 per month, and 2.9% on net earned income above that amount.

b. STEP TWO

Use the net self-employment income as calculated above.

Add all other remaining non-earned income for Total Income Subject to Tax.

Deduct one-half (½) of the Self-Employment Tax.

Calculate State and Federal Tax on the result using the applicable tables (see §III.D.2.(b)(c)).

c. STEP THREE

Use the Total Income Subject To Tax from Step 2.

Subtract

Self-Employment Tax

State Income Tax

Federal Income Tax

Self-Support of \$900 (after tax poverty level self-support in Hawai'i)

The result is the Net Income for CSG WORKSHEET.

3. **SOLA INCOME** is total monthly gross income (see §V.J.1.) less ordinary & necessary monthly expenses (see §III.E.1.) less \$1,163.00.

**IV. MODIFYING CHILD SUPPORT**

- A. GENERAL CONSIDERATIONS.** A request for suspension, termination, or modification of child support may be filed either with the Court or CSEA.<sup>32</sup> Child support may increase even when the request is for a decrease, and it may decrease even when the request is for an increase.<sup>33</sup> The most current Guidelines shall be used to calculate the modified child support obligation.<sup>34</sup>
- B. REQUEST TO REVIEW AND POSSIBLY MODIFY.** A parent has a right to request that the Court or CSEA review and possibly adjust child support not more than once every three (3) years without having to show a change in circumstances. However, a parent can seek an adjustment if there has been a change in circumstances since the last child support order.<sup>35</sup>
- C. WHEN A REQUEST TO MODIFY MAY BE MADE.** A party may request modification:
1. When at least three years have passed since the existing child support order was filed;<sup>36</sup>
  2. When a change in the circumstances of the parties and/or the subject children is substantial and material enough to justify a new child support amount (for example, a change in income, a change in child custody, or a change in the number of children eligible for child support);<sup>37</sup> or
  3. When existing Guidelines are replaced or modified.<sup>38</sup>
- D. PRESUMPTIONS REGARDING MODIFICATION** The change in circumstances is presumed to be sufficient to modify child support if the new calculation is ten percent (10%) higher or lower than the existing child support obligation.<sup>39</sup>

**V. TERMS AND DEFINITIONS**

- A. ALLOCATION OF AWARD PER CHILD** shall be done by dividing child support equally per child within the pending case or hearing. For example, if child support for three (3) children is \$300 per month, the award of child support is \$100 per month per child for a total of \$300.
- B. ASSETS FOR PAYMENT OF SUPPORT** may be applied when a parent has inadequate income to meet his or her child support obligation. If the parent owns assets, he or she may be required to convert all or some portion of said assets to cash for payment of support.
- C. BASE PRIMARY SUPPORT** is the minimum amount of child support needed to provide for the children's basic living needs in the State of Hawai'i. The Base Primary Support amount is reflected on Line 4 of the CSG WORKSHEET. This amount is \$415.00, which is the monthly difference between a two and one person household according to the 2018 Federal Poverty Guidelines.

## V. TERMS AND DEFINITIONS

- D. CHILD CARE EXPENSES** are those actually paid and are needed to allow the parents to work or attend vocational education or training. Child care expenses reflected in the CSG WORKSHEET should be reasonable considering the financial circumstances of the parents, should not exceed the level required to provide reasonable care for the children, and should be included only if the custodial parent is employed or attending vocational education or training. The CHILD CARE EXPENSES are reflected on Lines 5 and 15 of the CSG WORKSHEET.
- E. CHILDREN:**
- 1. ADDITIONAL CHILDREN** means children for whom a duty of support is required by statute<sup>40</sup> or court order.
  - 2. SUBJECT CHILDREN** means the children of the parents for whom child support is being calculated in the pending case or hearing.
  - 3. CHILD** as used in these Guidelines also means children, and children as used in these Guidelines also means one child, if applicable.
- F. CHILD SUPPORT CALCULATION** is the Primary Child Support Need and the SOLA support that would be available and used by the parents on behalf of the children if the parents had remained in one household. The total Child Support Calculation is reflected on Line 13 of the CSG WORKSHEET.
- G. CHILD SUPPORT NEED** covers minimum monthly needs and costs above the cost of the parent to meet his or her own housing, food and other minimum essential needs. Minimum child support needs also include the cost of health insurance and child care expenses. The minimum child support needs are calculated on lines 4-7 of the CSG WORKSHEET.
- H. CUSTODY (for calculating child support):**
- 1. EQUAL TIME-SHARING** means that each parent has the children approximately 183 overnights per year.<sup>41</sup> When there is equal timesharing for child support purposes, child support is determined by Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET.
  - 2. EXTENSIVE TIME-SHARING** means that a parent has the children more than 143 overnights, but less than 183 overnights, per year. When there is extensive time-sharing for child support purposes, child support is determined by Line 29 of the EXTENSIVE TIME-SHARING WORKSHEET.
  - 3. JOINT PHYSICAL CUSTODY** is statutorily defined in Hawai'i as: "physical custody . . . shared by the parents . . . in such a way as to assure the child or children of frequent, continuing, and meaningful contact with both parents . . ." <sup>42</sup> Under the Guidelines, child support is based on the number of overnights per year. Except for the terms in this Section, child support is not based on the label given to the time-sharing arrangement.

V. TERMS AND DEFINITIONS

4. **PHYSICAL CUSTODY** to one parent (sometimes referred to as the “custodial parent”) for child support purposes is based on the number of overnights that the children spend with a parent.
  5. **SOLE PHYSICAL CUSTODY** to one parent, for child support purposes, means that the other parent has 143 or fewer overnights per year.
  6. **SPLIT CUSTODY** means that one parent has sole physical custody of one or more of the children and the other parent has sole physical custody of the remaining child or children. When there is split custody for child support purposes, child support is determined by Line 35 of the EXTENSIVE TIME-SHARING WORKSHEET.
- I. **HEALTH INSURANCE:** See “Medical” at §V.L.
- J. **INCOME:**
1. **GROSS INCOME** is income from all sources, including but not limited to:
    - a. Employment salaries and wages, tips, commissions, bonuses, profit sharing, deferred compensation, severance pay, and stock options;
    - b. Income from overtime and additional jobs;
    - c. Spousal support received;
    - d. Investment income, such as interest, tax exempt interest, dividend income, and capital gain income;
    - e. Rental income (gross income less directly related reasonable expenses<sup>43</sup>);
    - f. Income that is exempt from, or subject to lower, Federal and/or State taxes;<sup>44</sup>
    - g. Business income from closely held entities including corporations, S corporations, LLC, LLP, and/or partnerships;<sup>45</sup>
    - h. Pension income;
    - i. Trust and/or estate income;
    - j. Annuity income;
    - k. Social Security benefits received by the parent but not Supplemental Security Income (see §III.B.);
    - l. Veteran’s benefits received;
    - m. Military base and special pay and allowances, such as basic allowance for housing (BAH), basic allowance for subsistence (BAS), hazardous duty pay, cost-of-living allowance (COLA), selective reenlistment bonus (SRB), retired/retainer pay, reserve pay, etc.;
    - n. National Guard and Reserve drill pay;
    - o. Locality pay;
    - p. Benefits received in place of earned income, such as workers’ compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;
    - q. Monetary gifts<sup>46</sup>, lottery and gambling winnings;
    - r. Income from contractual agreements;
    - s. Income from self-employment or ownership in a business enterprise regardless of the format of tax reporting;

V. TERMS AND DEFINITIONS

- t. Fringe benefits, such as use of company car, free housing and reimbursed expenses which reduce personal living expenses; and
- u. Other income.

2. **GROSS INCOME** excludes:

- a. Spousal support paid;
- b. Temporary Assistance to Needy Families (TANF);
- c. Supplemental Security Income (SSI);
- d. Food Stamps and Supplemental Nutrition Assistance Program (SNAP);
- e. Section 8 Housing Allowances;
- f. General Assistance Grants;
- g. Pell Grants and benefits received from the Jobs Training Partnership Act;
- h. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC); and
- i. Adoption assistance payments.

3. **IMPUTED INCOME** may be used when a parent is not employed full-time or is employed below full earning capacity. Incarceration shall not be considered voluntary unemployment in establishing or modifying an order of support.<sup>47</sup> Whether incarcerated or not, if a parent's income is imputed, the parent's specific circumstances must be considered, including but not limited to:

- a. The parent's assets;
- b. The parent's residence;
- c. The parent's employment and earnings history;
- d. The parent's reasonable work aspirations;<sup>48</sup>
- e. The parent's job skills;
- f. The parent's education;
- g. The parent's literacy;
- h. The parent's age;
- i. The parent's health;
- j. The parent's criminal record and other employment barriers;
- k. The parent's record of seeking work;
- l. The local job market;
- m. The availability of employers willing to hire the parent;
- n. The prevailing earnings level in the local community; and
- o. The reasonable needs of the children.<sup>49</sup>

If a parent's income is limited in order to care for children to whom the parents owe a joint legal responsibility, and at least one of the children is 3 years of age or younger, then no additional income will be imputed to that parent. If all of the subject children are over 3 years of age, and the parent who receives support is mentally and physically able to work, and remains at home and does not work, then thirty (30) hours (or less) of weekly earnings at the minimum wage may be imputed to that parent.<sup>50</sup>

V. TERMS AND DEFINITIONS

4. **NET INCOME** is calculated by deducting from gross income:
- a. 2018 State and Federal taxes and 2018 FICA taxes, in effect on January 1, 2018, for a single taxpayer claiming one exemption, and
  - b. an additional \$900 for after-tax poverty level self-support. The “self-support” amount of \$900 is calculated by taking the 2018 poverty guidelines figure for a single individual of \$13,960, and deducting FICA tax and federal and Hawai‘i income taxes based on 2018 rates for a single tax filer.

Net Income is **not** actual disposable income or take-home pay. The taxes used in this calculation are not necessarily the actual taxes paid by the parent.

5. **STANDARD OF LIVING ADJUSTMENT (SOLA) INCOME** is gross income minus \$1,163.00, based on the 2018 Federal poverty guidelines for minimum food, clothing shelter and other essential needs of the parent.
6. **TABLE OF INCOMES** lists the monthly Gross Income, Net Income, and Standard of Living Adjustment (SOLA) Income. It also calculates 70% of Net Income.

**K. MAXIMUM CHILD SUPPORT** means that the Total Support Obligation for a parent in Line 14 of the CSG WORKSHEET generally should not exceed that parent’s Monthly Net Income on Line 2 of the CSG WORKSHEET, if the Monthly Net Income exceeds \$83 per child.

**L. MEDICAL:**

1. **HEALTH INSURANCE EXPENSE** is the amount paid to an insurance company or deducted from pay for health insurance coverage (medical, dental, vision, drug, etc.) (see §III.C.). The Monthly Health Insurance Expense for Line 6 and 16 of the CSG WORKSHEET (for the parent who pays), is the amount that a parent pays monthly for the subject children’s coverage over and above the cost of single person coverage or the cost to add those children to an existing plan with other family members.
2. **CASH MEDICAL** is the amount one parent may be ordered to pay. The amount would be ten percent (10%) of that parent’s net income as determined by the Table of Incomes (Appendix B). The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 of the CSG WORKSHEET (for the parent who pays) (see §III.C.).

**M. MINIMUM CHILD SUPPORT** is \$83 per month per child. However, exceptional circumstances may apply (see §II.B.2.) and using the EQUAL TIME-SHARING calculation may result in a lower than minimum child support amount.

V. TERMS AND DEFINITIONS

- N. MONTHLY AMOUNTS** shall be used to present all information to the Court, CSEA, or OCSH. For example, where a parent receives weekly income, multiply the weekly amount by 52 pay periods and divide by 12 months to arrive at a correct monthly amount. Where a parent receives income twice a month (such as on the 1st and 15th of the month) multiply the semimonthly amount by 2 to arrive at a correct monthly amount. Where a parent receives income every two weeks (such as every other Friday) multiply the biweekly amount by 26 pay periods per year and divide by 12 months to arrive at a correct monthly amount.
- O. OBLIGOR** is the parent who makes a child support payment to the other parent. An “Obligor” is the same as a “Payor.”
- P. PARENT** as used in these Guidelines means any person with a legal obligation of support to a minor or adult child.
- Q. PAYOR** is the person who makes a child support payment to the other parent. A “Payor” is the same as an “Obligor.”
- R. PRIVATE EDUCATION EXPENSES (PEX)** is the cost to attend a private school. PEX includes tuition, books, and required school fees.<sup>51</sup> PEX starts at Kindergarten and continues through graduation from high school. PEX does not include pre-Kindergarten educational expenses unless the pre-Kindergarten program is part of the normal acceptance pattern of the same school’s K-12 program. PEX includes academic summer school classes. PEX does not include non-academic or childcare programs.
- S. PRIMARY CHILD SUPPORT NEED** means the minimum amount of child support needed to provide for the children’s basic living needs in Hawai‘i (also called “Base Primary Support”) plus expenses for child care and health insurance. The Primary Child Support Need is reflected on Line 7 of the CSG WORKSHEET.
- T. RECIPIENT** is the person who receives a child support payment.
- U. STANDARD OF LIVING ADJUSTMENT (SOLA)** is the amount allocated for the child to share in the parents’ income above the parents’ basic needs so that the child can appropriately benefit from the parents’ higher standard of living. The SOLA amount is calculated on lines 8-12 of the CSG WORKSHEET.

---

<sup>1</sup> Hawai‘i Revised Statutes (“HRS”) §§571-52.5, 576D-7, 576E-15, 580-47(a); Rule 304, Hawai‘i Rules of Evidence. CSEA is not affiliated with the Court and uses an administrative process where CSEA and hearings officers of the OCSH issue decisions relating to child support. The Court, CSEA and OCSH have concurrent jurisdiction over matters concerning child support.

<sup>2</sup> HRS §577-7(a).

<sup>3</sup> See HRS §§571-52.5, 576D, 576E, and 580-11.

<sup>4</sup> In 2022, the Child Support Guidelines (“Guidelines”) will be reviewed to comply with the requirements of 45 Code of Federal Regulations (“CFR”) §302.56(h)(1) – (h)(3) (2016). This includes using sampled case data to ensure that deviations from these Guidelines are limited and that the Guidelines amounts are appropriate. The review will also

## V. TERMS AND DEFINITIONS

---

consider current economic data relevant to the cost of raising children. 45 CFR §302.56(h)(1); 45 CFR §302.56(h)(2).

<sup>5</sup> See HRS §576D-7(c). The review of the 2014 Guidelines began in 2017 and concluded in 2020. The 2020 Guidelines will be effective in 2020 when they have been approved and adopted. The next review of the Guidelines will begin in 2022.

<sup>6</sup> HRS §577-7(a). The original Hawai'i Child Support Guidelines provided for a SOLA adjustment to the guidelines calculation of 12% for a first child, 6% for a second child and 4% for a third and any subsequent children. The 1998 Child Support Guidelines Committee changed the SOLA adjustments to 10% for each for first, second, and third children with a 30% maximum SOLA. The committee did this in acknowledgment of the fact that there are many fixed expenses (rent, electricity, water, transportation) that later born children share at no additional expense to the family, and for simplicity's sake.

<sup>7</sup> HRS §571-52.5; 45 CFR §302.56(g).

<sup>8</sup> 45 CFR §302.56(g).

<sup>9</sup> See *CSEA v. Doe*, 104 Hawai'i 449, 91 P.3d 1092 (App. 2004).

<sup>10</sup> See *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002) (citing *Richardson v. Richardson*, 8 Haw.App. 446, 808 P.2d 1279 (1991)); *CSEA v. Doe*, 98 Hawai'i 58, 41 P.3d 720 (App. 2001) (citing *Nabarrete v. Nabarrete*, 86 Hawai'i 368, 949 P.2d 208 (App. 1997)).

<sup>11</sup> *CSEA v. Doe*, 98 Hawai'i 58, 41 P.3d 720 (App. 2001); *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Wong v. Dey*, 126 Hawai'i 265, 269 P.3d 800 (App. 2012).

<sup>12</sup> See *Mark v. Mark*, 9 Haw.App. 184, 828 P.2d 1291 (1992); *Wong v. Dey*, 126 Hawai'i 265, 269 P.3d 800 (App. 2012).

<sup>13</sup> *Ching v. Ching*, 7 Haw.App. 221, 751 P.2d 93 (1988); *Napoleon v. Napoleon*, 59 Haw. 619, 585 P.2d 1270 (1978).

<sup>14</sup> *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

<sup>15</sup> See *Dring v. Dring*, 87 Haw. 369, 956 P.2d 1301 (App. 1998); *Tomas v. Tomas*, 7 Haw.App. 345, 764 P.2d 1250 (1988).

<sup>16</sup> See *CSEA v. Mazzone*, 88 Hawai'i 456, 967 P.2d 653 (App. 1998).

<sup>17</sup> HRS §580-47(a) and §584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

<sup>18</sup> HAR §5-31-3(b).

<sup>19</sup> HRS §§580-47(a) and 584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

<sup>20</sup> *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

<sup>21</sup> *Nabarrete v. Nabarrete*, 86 Hawai'i 368, 949 P.2d 208 (App. 1997).

<sup>22</sup> HRS §571-52.5; *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

<sup>23</sup> HRS §§580-47(a) and 584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

<sup>24</sup> *CSEA v. Doe*, 92 Hawai'i 276, 990 P.2d 1158 (App. 1999); *Clark v. Clark*, 110 Hawai'i 459, 134 P.3d 625 (App. 2006).

<sup>25</sup> *CSEA v. Doe*, 92 Hawai'i 276, 990 P.2d 1158 (App. 1999).

<sup>26</sup> HRS §571-52.6.

V. TERMS AND DEFINITIONS

---

<sup>27</sup> If the individual has Qualified Business Income as defined under Internal Revenue Code Section 199A, such as Schedule C income or Schedule E income of any type (other than publicly traded partnership income), income should be estimated based on current year income and expenses and the tax liability should be calculated using the prior year tax forms.

<sup>28</sup> The Table of Incomes reduces gross income to net income by subtracting state and federal taxes for filing single claiming one exemption, Social Security (FICA) at 7.65% to the current Social Security tax old age limit of \$113,700 annually (\$9,475 per month), 1.45% Medicare tax on earned income above this level, and \$878 (after tax poverty level self-support). The self-employed individual pays a 15.3% Self-Employment Tax on net income from self-employment up to \$113,700 annually (\$9,475 per month) and 2.9% Self-Employment Tax on self-employment income above this limit. In addition, an individual with self-employment income and Self-Employment Tax deducts as an adjustment for Adjusted Gross Income one half of the Self-Employment Tax.

<sup>29</sup> *Doe v. CSEA*, 87 Hawai'i 178, 953 P.2d 209 (App. 1998).

<sup>30</sup> If the individual has Qualified Business Income as defined under Internal Revenue Code Section 199A, such as Schedule C income or Schedule E income of any type (other than publicly traded partnership income), income should be estimated based on current year income and expenses and the tax liability should be calculated using the prior year tax forms.

<sup>31</sup> The Table of Incomes reduces gross income to net income by subtracting state and federal taxes for filing single claiming one exemption, Social Security (FICA) at 7.65% to the current Social Security tax old age limit of \$113,700 annually (\$9,475 per month), 1.45% Medicare tax on earned income above this level, and \$878 (after tax poverty level self-support). The self-employed individual pays a 15.3% Self-Employment Tax on net income from self-employment up to \$113,700 annually (\$9,475 per month) and 2.9% Self-Employment Tax on self-employment income above this limit. In addition, an individual with self-employment income and Self-Employment Tax deducts as an adjustment for Adjusted Gross Income one half of the Self-Employment Tax.

<sup>32</sup> HRS §576E-14(a) and (d).

<sup>33</sup> *Yasumura v. CSEA*, 108 Hawai'i 202, 118 P.3d 1145 (App. 2005).

<sup>34</sup> HRS §§576D-7(d), 576E-15, 580-47(c).

<sup>35</sup> HRS §§576D-7(e), 576E-14(d), 580-47(e).

<sup>36</sup> HRS §§576D-7(e), 576E-14(d), 580-47(e).

<sup>37</sup> HRS §§576D-7(e), 576E-14(d), 580-47(c) and (e); *Davis v. Davis*, 3 Haw. App. 501, 653 P.2d 1167 (1982).

<sup>38</sup> HRS §§576D-7(d).

<sup>39</sup> HRS §§576D-7(d) and 576E-14(c).

<sup>40</sup> Including but not limited to, HRS §§577-4, 577-7, 580-47, 584-3.5 and 584-15.

<sup>41</sup> Compare with HRS §571-46.1.

<sup>42</sup> Compare with HRS §571-46.1.

<sup>43</sup> Directly related reasonable expenses may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset), but excluding principal payments on related debt (e.g., mortgage payments). However, if the resulting number is a loss, it may not be used to offset other gross income, unless allowed in the discretion of the Court or OCSH. See also *Doe v. CSEA*, 87 Hawai'i 178, 953 P.2d 209 (App. 1998).

<sup>44</sup> The Table of Incomes (Appendix B) automatically reduces gross income to net income by a formula described in footnote 27 above. Therefore, the resulting Net Monthly Income, if it includes income defined in this section f, may be lower than the reduced tax or tax exempt income actually received. For that reason, it may be appropriate to add the

## V. TERMS AND DEFINITIONS

---

reduced tax or tax exempt income to Monthly Net Income on line 2 (instead of line 1) of the CSG WORKSHEET.

<sup>45</sup> For a controlling ownership interest, include the percentage ownership multiplied by the adjusted net income of the entity. Adjusted net income of the entity is all gross income minus ordinary, necessary and reasonable business/operating expenses, and may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset) and minus one-half (½) of self-employment taxes (refer to tax returns). For less than a controlling interest, the calculation of gross income depends on the ability of the owner to access this income. For both controlling and minority interests, consideration should be given to averaging three (3) years of adjusted net income unless there is an unusual income or expense event in one (1) of the years or the company has been in existence for less than three (3) years. Unusual events are non-recurring income or expense items like a sale of a major asset or moving expenses.

<sup>46</sup> *Sussman v. Sussman*, 112 Hawai'i 437, 146 P.3d 597 (App. 2006).

<sup>47</sup> 45 CFR §302.56(c)(3).

<sup>48</sup> *Cleveland v. Cleveland*, 1 Haw.App. 187, 616 P.2d 1014 (1980).

<sup>49</sup> 45 CFR §302.56(c)(1)(iii).

<sup>50</sup> *See* §576D-7(a)(9).

<sup>51</sup> *Mark v. Mark*, 9 Hawai'i 184, 195, 828 P.2d 1291, 1297 (App. 1992).

_____ Plaintiff/Petitioner/Parent (A) vs. _____ Defendant/Respondent/Parent (B)	This worksheet, and any attachments, was prepared by: _____ Att'y for: _____ Plaintiff _____ Defendant Name: _____ Address: _____ City,St,Zip: _____ Phone No: _____
---	---

PARENTS' INCOMES	Parent (A)	Parent (B)	TOTAL (C)
1. Monthly Gross Income from all sources . . . . .	[ ]	[ ]	= [ ]
2. Monthly Net Income (from Table of Incomes) . . . . .	[ ]	[ ]	= [ ]
3. Percentage of Total Net Income on Line 2 from each parent . . . . .	[ ] % <small>[Line 2(A) ÷ 2(C)] x 100</small>	[ ] % <small>[Line 2(B) ÷ 2(C)] x 100</small>	= [ ] % <small>Round to nearest %</small>

CHILD SUPPORT NEED			TOTAL (C)
4. Base Primary Support: (\$415) x [ ] (# of children) . . . . .			= [ ]
5. Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training) . . . . .			+ [ ]
6. Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents). If no insurance, use State Cash Medical support amount (10% of Net Income on Line 2) [ ] [ ]			+ [ ]
7. PRIMARY CHILD SUPPORT NEED (add Lines 4, 5 & 6) . . . . .			= [ ]

STANDARD OF LIVING ADJUSTMENT	Parent (A)	Parent (B)	TOTAL (C)
8. Parent's SOLA income (from Table of Incomes) . . . . .	[ ]	[ ]	= [ ]
9. Less PRIMARY CHILD SUPPORT NEED (copy from Line 7) . . . . .			- [ ]
10. Parents' remaining SOLA income (Line 8(c) - Line 9; but if result is negative enter 0) . . . . .			= [ ]
11. SOLA Percentage (10% per child, up to 30% maximum) . . . . .			x [ ] %
12. SOLA Amount (Line 10 x Line 11) . . . . .			= [ ]
13. CHILD SUPPORT CALCULATION (Line 7 + Line 12) . . . . .			= [ ]

CHILD SUPPORT OBLIGATIONS / CREDITS	Parent (A)	Parent (B)	70% of Net Income:
14. Total Support Obligation for each parent (Line 13 x % in Line 3) . . . . . <i>Minimum: \$83 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds \$83 per child.</i>	[ ]	[ ]	Parent (A):
15. Credit for Child Care Expense (for parent who pays) . . . . .	- [ ]	- [ ]	Parent (B):
16. Credit for Health Ins./Cash Medical amount (for parent who pays) . . . . .	- [ ]	- [ ]	
17. REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS . . . . .	= [ ]	= [ ]	<small>Round to nearest dollar</small>

**SUMMARY OF CHILD SUPPORT PAYMENTS**

[ ] Parent (A) [ ] Parent (B) pays monthly child support of [ ] to other parent, [ ] per child per mo.  
 [ ] Parent (A) [ ] Parent (B) pays health ins./cash medical. [ ] Parent (A) [ ] Parent (B) pays child care expense.

[ ] EXTENSIVE TIME-SHARING WORKSHEET attached. [ ] EXCEPTIONAL CIRCUMSTANCES FORM attached.  <b>CERTIFICATION:</b> I hereby declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets, and to the best of my knowledge and belief the information provided is true, correct and complete.  _____ Parent (A) <span style="float: right;">Date</span>  _____ Parent (B) <span style="float: right;">Date</span>	<i>For Court Use Only</i>
--	---------------------------

STATE OF HAWAII FAMILY COURT OF THE CIRCUIT	<b>EXTENSIVE TIME-SHARING WORKSHEET</b> <b>to be attached to</b> CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER:  FC_ No.
---	--	-----------------------------

*This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.*

EQUAL TIME-SHARING CALCULATION				
LINE		Parent (A)	Parent (B)	(C)
18	CSGW LINE 17 MONTHLY SUPPORT AMOUNT for each parent			
19	YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING [Line 18(A) x 6 months] and [Line 18(B) x 6 months]			
20	Difference between lines 19(A) and 19(B) [larger amount - lesser amount]			
21	EQUAL TIME-SHARING CHILD SUPPORT [Line 20(C) ÷ 12] Enter result in column for parent with larger support obligation on Lines 18 & 19.			<i>Round to nearest dollar.</i>

EXTENSIVE TIME-SHARING CALCULATION				
IF BOTH PARENTS HAVE MORE THAN 143 OVERNIGHTS PER YEAR, COMPLETE LINES 22 - 29 BELOW.				
		Parent (A)	Parent (B)	(C)
22	NUMBER OF OVERNIGHTS for <u>only</u> the parent with fewer overnights.			
23	CSGW LINE 17 SUPPORT AMOUNT for the parent with fewer overnights.			
24	EQUAL TIME-SHARING SUPPORT. Enter the amount from Line 21 above.			
25	DIFFERENCE BETWEEN REGULAR & EQUAL TIME-SHARING SUPPORT: If the child support obligations in Lines 23 and 24 are for the <u>same parent</u> , then subtract Line 24 from Line 23. [Line 23 - Line 24] If the child support obligations in Lines 23 and 24 are for <u>different parents</u> , then add Line 23 and Line 24. [Line 23 + Line 24]			
26	ADJUSTMENT RATE (for each night over 143 nights) [Line 25 ÷ 40]			
27	NUMBER OF OVERNIGHTS EXCEEDING 143 PER YEAR. [Line 22 - 143]			x
28	CREDIT FOR NIGHTS EXCEEDING REGULAR SUPPORT [Line 26 x Line 27]	<i>Round to nearest dollar.</i>		=
29	EXTENSIVE TIME-SHARING CHILD SUPPORT for the parent with fewer overnights. [Line 23 - Line 28]			

SPLIT CUSTODY CALCULATION					
	Number of children with Parent (A):		Number of children with Parent (B):		Parent (A) Parent (B) (C)
30	CSGW LINE 17 MONTHLY SUPPORT AMOUNT for each parent				
31	TOTAL NUMBER OF CHILDREN IN THIS CASE [from CSGW Line 4]				
32	EACH PARENT'S SUPPORT PER CHILD [Line 30 ÷ Line 31]				
33	NUMBER OF CHILDREN EACH PARENT IS OBLIGATED TO PAY SUPPORT FOR (the number of children with the other parent)				
34	SUPPORT OBLIGATION OF EACH PARENT [Line 32 x Line 33]				
35	REMAINING SUPPORT OBLIGATION AFTER OFFSET Subtract the smaller amount in Line 34 from the larger amount; enter the result in the column of the parent with the larger amount on Line 34.				<i>Round to nearest dollar.</i>

<b>SUMMARY OF CHILD SUPPORT PAYMENTS</b>	
___ Parent (A) ___ Parent (B) pays monthly child support of _____ to the other parent, _____ per child per month.	
___ Parent (A) ___ Parent (B) pays health insurance/cash medical.	___ Parent (A) ___ Parent (B) pays child care expense.

STATE OF HAWAII FAMILY COURT OF THE CIRCUIT	<b>EXCEPTIONAL CIRCUMSTANCES FORM</b> <b>to be attached to</b> CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER:  FC- _ No.
---	---	-------------------------------

*This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.*

Payor Parent: \_\_\_\_\_ No. of children in this case: \_\_\_\_\_ CS amount from Line 14: \_\_\_\_\_

**After considering the best interests of a child(ren), a deviation is requested because application of the Guidelines amount would be unjust or inappropriate for the following reasons:**

**EXCEPTION REQUESTED BECAUSE CALCULATED CHILD SUPPORT EXCEEDS 70% OF NET INCOME**

Payor's total monthly child support obligation as calculated on Line 14 of the CSGW (\_\_\_\_\_) exceeds the minimum support amount of \$83 per child and is greater than 70% of Payor's net income from the Table of Incomes (\_\_\_\_\_).

I request a finding that an exceptional circumstance exists and that Payor's total monthly child support obligation on Line 14 of the CSGW be limited to either 70% of Payor's net income or \$83 per child, whichever is greater. Using the higher of the two numbers the total support for the \_\_\_ children in this case would be \_\_\_\_\_ per month. After deductions for monthly child care expenses listed on Line 15 (\_\_\_\_\_) and health insurance costs listed on Line 16 (\_\_\_\_\_), which are paid directly by Payor, the remaining child support obligation of Payor will be \_\_\_\_\_ per month

**EXCEPTION REQUESTED BECAUSE PAYOR SUPPORTS ADDITIONAL LEGAL CHILD(REN)**

A) Payor's total monthly child support obligation as calculated on Line 14 of the CSGW (\_\_\_\_\_), divided by the number of children to be supported on Line 4 of the CSGW (\_\_\_), equals \_\_\_\_\_ per child.

Is this amount per child greater than \$83 per child (the minimum support amount)? Yes \_\_\_ No \_\_\_

B) Payor supports \_\_\_ additional legal child(ren). If all of Payor's Net Income on Line 2 of the CSGW (\_\_\_\_\_) is divided by the total number of children Payor is required to support (\_\_\_), each child would receive \_\_\_\_\_.

Is this amount per child less than the amount per child calculated on line A) above? Yes \_\_\_ No \_\_\_

If the answers to both questions above is 'Yes,' you may request that the Court make the following finding:

Due to Payor's obligation to support (and Payor's actual support of) additional children, I request a finding that an exceptional circumstance exists and that the support per child in this case be limited to the greater of the amount per child shown in line B) above, \_\_\_\_\_, or the State minimum per child of \$83. Using the higher of the two numbers the total support for the \_\_\_ children in this case would be \_\_\_\_\_ per month.

After deductions for monthly child care expense listed on Line 15 (\_\_\_\_\_) and health insurance/cash medical cost listed on Line 16 (\_\_\_\_\_), which are paid directly by Payor, the remaining child support obligation of Payor will be \_\_\_\_\_ per month.

**EXCEPTION REQUESTED DUE TO OTHER CIRCUMSTANCES**

**SUMMARY OF CHILD SUPPORT PAYMENTS (IF EXCEPTION IS GRANTED)**

\_\_\_ Parent (A) \_\_\_ Parent (B) pays monthly child support of \_\_\_\_\_ to other parent, \_\_\_\_\_ per child per mo.

\_\_\_ Parent (A) \_\_\_ Parent (B) pays health insurance/cash medical. \_\_\_ Parent (A) \_\_\_ Parent (B) pays child care expense.

## 2020 CHILD SUPPORT GUIDELINES

**TABLE OF INCOMES**

<u>GROSS INCOME</u>		<u>NET</u>	<u>SOLA</u>	<u>70% OF</u>
<u>FROM</u>	<u>TO</u>	<u>INCOME</u>	<u>INCOME</u>	<u>NET</u>
\$0	\$750	\$0	\$0	\$0
\$751	\$800	\$0	\$0	\$0
\$801	\$850	\$0	\$0	\$0
\$851	\$900	\$0	\$0	\$0
\$901	\$950	\$0	\$0	\$0
\$951	\$1,000	\$0	\$0	\$0
\$1,001	\$1,050	\$0	\$0	\$0
\$1,051	\$1,100	\$0	\$0	\$0
\$1,101	\$1,150	\$0	\$0	\$0
\$1,151	\$1,200	\$0	\$0	\$0
\$1,201	\$1,250	\$24	\$38	\$17
\$1,251	\$1,300	\$61	\$88	\$43
\$1,301	\$1,350	\$98	\$138	\$68
\$1,351	\$1,400	\$134	\$188	\$94
\$1,401	\$1,450	\$171	\$238	\$120
\$1,451	\$1,500	\$208	\$288	\$145
\$1,501	\$1,550	\$245	\$338	\$171
\$1,551	\$1,600	\$281	\$388	\$197
\$1,601	\$1,650	\$318	\$438	\$223
\$1,651	\$1,700	\$355	\$488	\$248
\$1,701	\$1,750	\$391	\$538	\$274
\$1,751	\$1,800	\$428	\$588	\$300
\$1,801	\$1,850	\$465	\$638	\$325
\$1,851	\$1,900	\$501	\$688	\$351
\$1,901	\$1,950	\$538	\$738	\$376
\$1,951	\$2,000	\$574	\$788	\$402
\$2,001	\$2,050	\$611	\$838	\$428
\$2,051	\$2,100	\$647	\$888	\$453
\$2,101	\$2,150	\$684	\$938	\$478
\$2,151	\$2,200	\$720	\$988	\$504
\$2,201	\$2,250	\$756	\$1,038	\$529
\$2,251	\$2,300	\$793	\$1,088	\$555
\$2,301	\$2,350	\$829	\$1,138	\$580
\$2,351	\$2,400	\$865	\$1,188	\$606
\$2,401	\$2,450	\$902	\$1,238	\$631
\$2,451	\$2,500	\$938	\$1,288	\$657
\$2,501	\$2,550	\$975	\$1,338	\$682
\$2,551	\$2,600	\$1,011	\$1,388	\$708
\$2,601	\$2,650	\$1,047	\$1,438	\$733
\$2,651	\$2,700	\$1,084	\$1,488	\$759
\$2,701	\$2,750	\$1,120	\$1,538	\$784
\$2,751	\$2,800	\$1,156	\$1,588	\$809
\$2,801	\$2,850	\$1,193	\$1,638	\$835

**APPENDIX B**

\$2,851	\$2,900	\$1,229	\$1,688	\$860
\$2,901	\$2,950	\$1,266	\$1,738	\$886
\$2,951	\$3,000	\$1,302	\$1,788	\$911
\$3,001	\$3,050	\$1,338	\$1,838	\$937
\$3,051	\$3,100	\$1,374	\$1,888	\$962
\$3,101	\$3,150	\$1,411	\$1,938	\$988
\$3,151	\$3,200	\$1,447	\$1,988	\$1,013
\$3,201	\$3,250	\$1,483	\$2,038	\$1,038
\$3,251	\$3,300	\$1,517	\$2,088	\$1,062
\$3,301	\$3,350	\$1,548	\$2,138	\$1,084
\$3,351	\$3,400	\$1,579	\$2,188	\$1,105
\$3,401	\$3,450	\$1,610	\$2,238	\$1,127
\$3,451	\$3,500	\$1,642	\$2,288	\$1,149
\$3,501	\$3,550	\$1,673	\$2,338	\$1,171
\$3,551	\$3,600	\$1,704	\$2,388	\$1,193
\$3,601	\$3,650	\$1,735	\$2,438	\$1,215
\$3,651	\$3,700	\$1,767	\$2,488	\$1,237
\$3,701	\$3,750	\$1,798	\$2,538	\$1,258
\$3,751	\$3,800	\$1,829	\$2,588	\$1,280
\$3,801	\$3,850	\$1,860	\$2,638	\$1,302
\$3,851	\$3,900	\$1,891	\$2,688	\$1,324
\$3,901	\$3,950	\$1,923	\$2,738	\$1,346
\$3,951	\$4,000	\$1,954	\$2,788	\$1,368
\$4,001	\$4,050	\$1,985	\$2,838	\$1,390
\$4,051	\$4,100	\$2,016	\$2,888	\$1,411
\$4,101	\$4,150	\$2,047	\$2,938	\$1,433
\$4,151	\$4,200	\$2,078	\$2,988	\$1,455
\$4,201	\$4,250	\$2,109	\$3,038	\$1,477
\$4,251	\$4,300	\$2,140	\$3,088	\$1,498
\$4,301	\$4,350	\$2,171	\$3,138	\$1,520
\$4,351	\$4,400	\$2,203	\$3,188	\$1,542
\$4,401	\$4,450	\$2,234	\$3,238	\$1,563
\$4,451	\$4,500	\$2,265	\$3,288	\$1,585
\$4,501	\$4,550	\$2,296	\$3,338	\$1,607
\$4,551	\$4,600	\$2,327	\$3,388	\$1,629
\$4,601	\$4,650	\$2,358	\$3,438	\$1,650
\$4,651	\$4,700	\$2,389	\$3,488	\$1,672
\$4,701	\$4,750	\$2,420	\$3,538	\$1,694
\$4,751	\$4,800	\$2,451	\$3,588	\$1,716
\$4,801	\$4,850	\$2,482	\$3,638	\$1,737
\$4,851	\$4,900	\$2,513	\$3,688	\$1,759
\$4,901	\$4,950	\$2,544	\$3,738	\$1,781
\$4,951	\$5,000	\$2,575	\$3,788	\$1,803
\$5,001	\$5,050	\$2,606	\$3,838	\$1,824
\$5,051	\$5,100	\$2,637	\$3,888	\$1,846
\$5,101	\$5,150	\$2,668	\$3,938	\$1,868

\$5,151	\$5,200	\$2,699	\$3,988	\$1,890
\$5,201	\$5,250	\$2,730	\$4,038	\$1,911
\$5,251	\$5,300	\$2,761	\$4,088	\$1,933
\$5,301	\$5,350	\$2,792	\$4,138	\$1,955
\$5,351	\$5,400	\$2,824	\$4,188	\$1,976
\$5,401	\$5,450	\$2,855	\$4,238	\$1,998
\$5,451	\$5,500	\$2,886	\$4,288	\$2,020
\$5,501	\$5,550	\$2,917	\$4,338	\$2,042
\$5,551	\$5,600	\$2,948	\$4,388	\$2,063
\$5,601	\$5,650	\$2,979	\$4,438	\$2,085
\$5,651	\$5,700	\$3,010	\$4,488	\$2,107
\$5,701	\$5,750	\$3,041	\$4,538	\$2,129
\$5,751	\$5,800	\$3,072	\$4,588	\$2,150
\$5,801	\$5,850	\$3,103	\$4,638	\$2,172
\$5,851	\$5,900	\$3,134	\$4,688	\$2,194
\$5,901	\$5,950	\$3,165	\$4,738	\$2,216
\$5,951	\$6,000	\$3,196	\$4,788	\$2,237
\$6,001	\$6,050	\$3,227	\$4,838	\$2,259
\$6,051	\$6,100	\$3,258	\$4,888	\$2,281
\$6,101	\$6,150	\$3,289	\$4,938	\$2,302
\$6,151	\$6,200	\$3,320	\$4,988	\$2,324
\$6,201	\$6,250	\$3,351	\$5,038	\$2,346
\$6,251	\$6,300	\$3,382	\$5,088	\$2,368
\$6,301	\$6,350	\$3,413	\$5,138	\$2,389
\$6,351	\$6,400	\$3,445	\$5,188	\$2,411
\$6,401	\$6,450	\$3,476	\$5,238	\$2,433
\$6,451	\$6,500	\$3,507	\$5,288	\$2,455
\$6,501	\$6,550	\$3,538	\$5,338	\$2,476
\$6,551	\$6,600	\$3,569	\$5,388	\$2,498
\$6,601	\$6,650	\$3,600	\$5,438	\$2,520
\$6,651	\$6,700	\$3,631	\$5,488	\$2,542
\$6,701	\$6,750	\$3,662	\$5,538	\$2,563
\$6,751	\$6,800	\$3,693	\$5,588	\$2,585
\$6,801	\$6,850	\$3,724	\$5,638	\$2,607
\$6,851	\$6,900	\$3,755	\$5,688	\$2,629
\$6,901	\$6,950	\$3,786	\$5,738	\$2,650
\$6,951	\$7,000	\$3,816	\$5,788	\$2,671
\$7,001	\$7,050	\$3,846	\$5,838	\$2,692
\$7,051	\$7,100	\$3,876	\$5,888	\$2,713
\$7,101	\$7,150	\$3,906	\$5,938	\$2,734
\$7,151	\$7,200	\$3,936	\$5,988	\$2,755
\$7,201	\$7,250	\$3,966	\$6,038	\$2,776
\$7,251	\$7,300	\$3,996	\$6,088	\$2,797
\$7,301	\$7,350	\$4,026	\$6,138	\$2,818
\$7,351	\$7,400	\$4,056	\$6,188	\$2,839
\$7,401	\$7,450	\$4,086	\$6,238	\$2,860

\$7,451	\$7,500	\$4,116	\$6,288	\$2,881
\$7,501	\$7,550	\$4,146	\$6,338	\$2,902
\$7,551	\$7,600	\$4,176	\$6,388	\$2,923
\$7,601	\$7,650	\$4,206	\$6,438	\$2,944
\$7,651	\$7,700	\$4,236	\$6,488	\$2,965
\$7,701	\$7,750	\$4,266	\$6,538	\$2,986
\$7,751	\$7,800	\$4,296	\$6,588	\$3,007
\$7,801	\$7,850	\$4,326	\$6,638	\$3,029
\$7,851	\$7,900	\$4,356	\$6,688	\$3,050
\$7,901	\$7,950	\$4,387	\$6,738	\$3,071
\$7,951	\$8,000	\$4,417	\$6,788	\$3,092
\$8,001	\$8,050	\$4,447	\$6,838	\$3,113
\$8,051	\$8,100	\$4,477	\$6,888	\$3,134
\$8,101	\$8,150	\$4,507	\$6,938	\$3,155
\$8,151	\$8,200	\$4,537	\$6,988	\$3,176
\$8,201	\$8,250	\$4,567	\$7,038	\$3,197
\$8,251	\$8,300	\$4,597	\$7,088	\$3,218
\$8,301	\$8,350	\$4,627	\$7,138	\$3,239
\$8,351	\$8,400	\$4,657	\$7,188	\$3,260
\$8,401	\$8,450	\$4,687	\$7,238	\$3,281
\$8,451	\$8,500	\$4,717	\$7,288	\$3,302
\$8,501	\$8,550	\$4,747	\$7,338	\$3,323
\$8,551	\$8,600	\$4,777	\$7,388	\$3,344
\$8,601	\$8,650	\$4,807	\$7,438	\$3,365
\$8,651	\$8,700	\$4,837	\$7,488	\$3,386
\$8,701	\$8,750	\$4,867	\$7,538	\$3,407
\$8,751	\$8,800	\$4,897	\$7,588	\$3,428
\$8,801	\$8,850	\$4,927	\$7,638	\$3,449
\$8,851	\$8,900	\$4,957	\$7,688	\$3,470
\$8,901	\$8,950	\$4,988	\$7,738	\$3,491
\$8,951	\$9,000	\$5,018	\$7,788	\$3,512
\$9,001	\$9,050	\$5,048	\$7,838	\$3,533
\$9,051	\$9,100	\$5,078	\$7,888	\$3,554
\$9,101	\$9,150	\$5,108	\$7,938	\$3,575
\$9,151	\$9,200	\$5,138	\$7,988	\$3,596
\$9,201	\$9,250	\$5,168	\$8,038	\$3,617
\$9,251	\$9,300	\$5,198	\$8,088	\$3,639
\$9,301	\$9,350	\$5,228	\$8,138	\$3,660
\$9,351	\$9,400	\$5,258	\$8,188	\$3,681
\$9,401	\$9,450	\$5,288	\$8,238	\$3,702
\$9,451	\$9,500	\$5,318	\$8,288	\$3,723
\$9,501	\$9,550	\$5,348	\$8,338	\$3,744
\$9,551	\$9,600	\$5,378	\$8,388	\$3,765
\$9,601	\$9,650	\$5,408	\$8,438	\$3,786
\$9,651	\$9,700	\$5,438	\$8,488	\$3,807
\$9,701	\$9,750	\$5,468	\$8,538	\$3,828

\$9,751	\$9,800	\$5,498	\$8,588	\$3,849
\$9,801	\$9,850	\$5,528	\$8,638	\$3,870
\$9,851	\$9,900	\$5,558	\$8,688	\$3,891
\$9,901	\$9,950	\$5,589	\$8,738	\$3,912
\$9,951	\$10,000	\$5,619	\$8,788	\$3,933
\$10,001	\$10,050	\$5,649	\$8,838	\$3,954
\$10,051	\$10,100	\$5,679	\$8,888	\$3,975
\$10,101	\$10,150	\$5,709	\$8,938	\$3,996
\$10,151	\$10,200	\$5,739	\$8,988	\$4,017
\$10,201	\$10,250	\$5,769	\$9,038	\$4,038
\$10,251	\$10,300	\$5,799	\$9,088	\$4,059
\$10,301	\$10,350	\$5,829	\$9,138	\$4,080
\$10,351	\$10,400	\$5,859	\$9,188	\$4,101
\$10,401	\$10,450	\$5,889	\$9,238	\$4,122
\$10,451	\$10,500	\$5,919	\$9,288	\$4,143
\$10,501	\$10,550	\$5,949	\$9,338	\$4,164
\$10,551	\$10,600	\$5,979	\$9,388	\$4,185
\$10,601	\$10,650	\$6,009	\$9,438	\$4,207
\$10,651	\$10,700	\$6,042	\$9,488	\$4,230
\$10,701	\$10,750	\$6,076	\$9,538	\$4,253
\$10,751	\$10,800	\$6,109	\$9,588	\$4,276
\$10,801	\$10,850	\$6,142	\$9,638	\$4,299
\$10,851	\$10,900	\$6,175	\$9,688	\$4,323
\$10,901	\$10,950	\$6,208	\$9,738	\$4,346
\$10,951	\$11,000	\$6,241	\$9,788	\$4,369
\$11,001	\$11,050	\$6,275	\$9,838	\$4,392
\$11,051	\$11,100	\$6,308	\$9,888	\$4,415
\$11,101	\$11,150	\$6,341	\$9,938	\$4,439
\$11,151	\$11,200	\$6,374	\$9,988	\$4,462
\$11,201	\$11,250	\$6,407	\$10,038	\$4,485
\$11,251	\$11,300	\$6,440	\$10,088	\$4,508
\$11,301	\$11,350	\$6,473	\$10,138	\$4,531
\$11,351	\$11,400	\$6,507	\$10,188	\$4,555
\$11,401	\$11,450	\$6,540	\$10,238	\$4,578
\$11,451	\$11,500	\$6,573	\$10,288	\$4,601
\$11,501	\$11,550	\$6,606	\$10,338	\$4,624
\$11,551	\$11,600	\$6,639	\$10,388	\$4,647
\$11,601	\$11,650	\$6,672	\$10,438	\$4,671
\$11,651	\$11,700	\$6,705	\$10,488	\$4,694
\$11,701	\$11,750	\$6,739	\$10,538	\$4,717
\$11,751	\$11,800	\$6,772	\$10,588	\$4,740
\$11,801	\$11,850	\$6,805	\$10,638	\$4,763
\$11,851	\$11,900	\$6,838	\$10,688	\$4,787
\$11,901	\$11,950	\$6,871	\$10,738	\$4,810
\$11,951	\$12,000	\$6,904	\$10,788	\$4,833
\$12,001	\$12,050	\$6,938	\$10,838	\$4,856

\$12,051	\$12,100	\$6,971	\$10,888	\$4,879
\$12,101	\$12,150	\$7,004	\$10,938	\$4,903
\$12,151	\$12,200	\$7,037	\$10,988	\$4,926
\$12,201	\$12,250	\$7,070	\$11,038	\$4,949
\$12,251	\$12,300	\$7,103	\$11,088	\$4,972
\$12,301	\$12,350	\$7,136	\$11,138	\$4,995
\$12,351	\$12,400	\$7,170	\$11,188	\$5,019
\$12,401	\$12,450	\$7,203	\$11,238	\$5,042
\$12,451	\$12,500	\$7,236	\$11,288	\$5,065
\$12,501	\$12,550	\$7,269	\$11,338	\$5,088
\$12,551	\$12,600	\$7,302	\$11,388	\$5,112
\$12,601	\$12,650	\$7,335	\$11,438	\$5,135
\$12,651	\$12,700	\$7,368	\$11,488	\$5,158
\$12,701	\$12,750	\$7,402	\$11,538	\$5,181
\$12,751	\$12,800	\$7,435	\$11,588	\$5,204
\$12,801	\$12,850	\$7,468	\$11,638	\$5,228
\$12,851	\$12,900	\$7,501	\$11,688	\$5,251
\$12,901	\$12,950	\$7,534	\$11,738	\$5,274
\$12,951	\$13,000	\$7,567	\$11,788	\$5,297

**CHECKLIST OF ESSENTIAL INFORMATION**

(See the Child Support Guidelines for Explanations and Definitions)

<b>INCOME:</b>		
What is Parent (A)'s gross monthly income from all sources?	\$ _____	
What is Parent (B)'s gross monthly income from all sources?	\$ _____	
How many children are covered by this child support calculation?	# _____	
<b>CHILD CARE EXPENSE:</b>		
How much is the monthly child care expense?	\$ _____	
How much of this is paid by Parent (A)?	\$ _____	
How much of this is paid by Parent (B)?	\$ _____	
<b>HEALTH INSURANCE:</b>		
Who pays the monthly health insurance premium? (Circle one)	Parent (A)	Parent (B)
How much is the monthly premium for the plan that includes the children?	\$ _____	
How much would the monthly premium be for that parent alone?	\$ _____	
<b>If NO Health Insurance:</b>		
Who was ordered to pay "cash medical"? (Circle one)	Parent (A)	Parent (B)
How much was ordered for "cash medical"?	\$ _____	
Who ordered the payment for "cash medical"? (Circle one)	Court/Judge	CSEA/OCSH/ child support agency
<b>OVERNIGHTS WITH THE CHILDREN:</b> (if both parents have more than 143 overnights):		
How many overnights per year does Parent (A) have?	# _____	
How many overnights per year does Parent (B) have?	# _____	