

**ARIZONA CHILD SUPPORT GUIDELINES**  
**ADOPTED BY THE ARIZONA SUPREME COURT**  
**EFFECTIVE June 1, 2011**

**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/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 April 14, 2009 report of Center for Policy Research, entitled Basis for Updated Child Support Schedule, for Arizona.

**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 the 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 custodial 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 custodial 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 custodial 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, 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 12<sup>th</sup> 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), Food Stamps 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. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage shall be attributed to a parent ordered to pay child support. 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,

3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home, or
  4. The parent is a current recipient of Temporary Assistance to Needy Families.
- 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 custodial 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, \$418. The parent's income may be reduced up to \$418, resulting in an Adjusted Gross Income of \$1,582.

**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 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 and/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 and/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 \$50. This parent instead pays a total of \$170 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 \$50 cost of individual coverage from the \$170 paid for the "family option" to find the cost of dependent coverage. The \$120 remainder then is divided by three -- the number of covered dependents. The resulting \$40 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 physical legal decision making.

The court shall also specify the percentage that each parent shall pay for any medical, dental and/or vision costs of the children which are not covered by insurance. For purposes of this paragraph, non-covered "medical" means medically necessary medical, dental and/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 and/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.

A custodial parent paying for childcare may be eligible for a credit from federal tax liability for childcare costs for dependent children. The custodial parent is the parent who has physical legal decision making of the children for the greater part of the year. In an equal physical legal decision making 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:

<b>MONTHLY GROSS INCOME OF THE CUSTODIAL PARENT</b>	
ONE CHILD	\$ 2,100
TWO CHILDREN	\$ 2,600
THREE CHILDREN	\$ 2,700
FOUR CHILDREN	\$ 2,800
FIVE CHILDREN	\$ 3,050
SIX CHILDREN	\$ 3,300

If the custodial 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 child care 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 cost 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 less \$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 25% 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 \$400. As much as \$40 may be added to the Basic Child Support Obligation, for a total of \$440. 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 \$687. If one of the three children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child (\$229). Up to 10% (\$23) of that portion of the Basic Child Support Obligation may be added as an older child adjustment, increasing the obligation to \$710. 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-custodial parent, a portion of the costs for children normally expended by the custodial parent shifts to the non-custodial parent. Accordingly, unless it is apparent from the circumstances that the non-custodial 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-custodial parent, an adjustment shall be made to that parent's proportionate share of the Total Child Support Obligation. To calculate child support in equal legal decision making cases, see Section 12.

For purposes of calculating parenting time days, only the time spent by a child with the non-custodial 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-custodial parent in the following manner:

- A. Each block of time begins and ends when the non-custodial parent receives or returns the child from the custodial parent or from a third party with whom the custodial 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-custodial parent pays for routine expenses of the child, such as meals.

**EXAMPLES:**

1. Non-custodial 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 custodial 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-custodial 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 three days.
3. Non-custodial parent picks up child from soccer at noon on Saturday, and returns the child to custodial 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.

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.

<b>PARENTING TIME TABLE A</b>	
<b>Number of Parenting Time Days</b>	<b>Adjustment Percentage</b>
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 \$671 for two children. After making all applicable adjustments under Section 9, the Total Child Support Obligation is \$1105 and the non-custodial parent's proportionate share is 60%, or \$663. The non-custodial 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 \$671 Basic Child Support Obligation by .161 OR 16.1%. The resulting \$108 is subtracted from \$663 (the non-custodial parent's proportionate share of the Total Child Support Obligation), adjusting the child support obligation to \$551.

As the number of parenting time days approaches equal time sharing (143 days and above), certain costs usually incurred only in the custodial 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 column 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.

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

**12. EQUAL LEGAL DECISION MAKING**

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 \$1500. The parents' proportionate shares of the obligation are \$1000 and \$500. To equalize the child support available in both households, deduct the lower amount from the higher amount ( $\$1000 - \$500 = \$500$ ), 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-custodial 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-custodial 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-custodial parent to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation. The custodial 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 \$327. To this the court adds \$33 because the child is over 12 years of age (10% in this example). The Total Child Support Obligation is \$360.

The father's share is 60% of \$360, or \$216. The mother's share is 40% of \$360, or \$144. Legal Decision Making 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 \$53 ( $\$327 \times 16.1\%$ ). After adjusting for parenting time, the father's share is \$163 (\$216 less \$53). The father shall pay the child support amount of \$163 per month. The value of the mother's contribution is \$144, and she spends it directly on the child.

#### **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 non-custodial parent is financially able both to pay the child support order and to maintain at least a minimum standard of living, as follows:

Deduct \$903 (the Self Support Reserve amount) from the non-custodial 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 custodial 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 \$162. The Adjusted Gross Income of the non-custodial parent is \$978. Subtracting the self-support reserve amount of \$903 from the non-custodial parent's adjusted gross income of \$978 leaves \$75. Because this resulting amount is less than the \$162 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 parent, using the same Self Support Reserve Test applied to the non-custodial parent.

In this example, the non-paying parent's proportionate share of the total child support obligation is calculated under the guidelines to be \$222. This parent's Adjusted Gross Income is \$950. Subtracting the self support reserve of \$903 from the non-paying parent's adjusted gross income of \$950 leaves \$47. 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 non-custodial parent is ordered to pay) may be reduced.

**16. MULTIPLE CHILDREN, DIVIDED LEGAL DECISION MAKING**

When each parent is granted physical legal decision making 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 legal decision making of one child. Mother's gross income is \$2,000 per month (66.6%) and she has legal decision making 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, \$863. The father's share is 33.3% of \$863 or \$288.

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, \$596. The mother's share is 66.6% of \$596, or \$397.

The mother is obligated to pay the father \$397 for child support. This amount is reduced by the \$287 obligation owed by the father to the mother. Thus, the mother shall pay \$110 per month.

**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 custodial and noncustodial parent, a deviation may be appropriate.

**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 under color of authority, the third-party caregiver is entitled to receive child support payments from each parent on behalf of the child.

**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 the 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 a Combined Adjusted Gross Income of \$1,500, with four children is \$629. 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 \$472. 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 A 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.E and 25-809.F may be credited against any child support obligation.
- B. Benefits, such as Social Security Disability or Insurance, received by a custodial 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 or 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 custodial 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**

In any case in which the current child support obligation is at least \$1,200 per year, there should be an allocation of the federal tax exemptions applicable to the minor children which as closely as possible approximates the percentages of child support being provided by each of the parents. If it is determined that a party who is otherwise entitled to the dependency exemption based upon the above percentages will not derive a tax benefit from claiming the dependency exemption, the exemption should be allocated to the other party. The allocation of the exemptions shall 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 custodial parent shall execute the necessary Internal Revenue Service forms to transfer the exemptions. If the non-custodial parent has paid the current child support, but has not paid the court-ordered arrearage payments, the non-custodial parent shall not be entitled to claim the exemption.

EXAMPLE: Non-custodial parent's percentage of gross income is approximately 67% and custodial parent's percentage is approximately 33%. All payments are current. If there are three children, the non-custodial parent would be entitled to claim two and the custodial parent would claim one. If there is only one child, the non-custodial parent would be entitled to claim the child two out of every three years, and the custodial parent would claim the child one out of every three years.

For purposes of this section only, a non-custodial 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 May 31, 2011, 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.

<b>Schedule of Basic Support Obligations</b>						
This Schedule is only part of the overall guidelines and <b>MUST</b> be used together with the accompanying information						
<b>COMBINED ADJUSTED GROSS INCOME</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>
750	184	269	320	357	393	427
800	194	284	337	377	414	450
850	203	297	353	394	433	471
900	212	310	368	411	452	492
950	221	323	383	428	471	512
1000	230	336	399	445	490	532
1050	240	350	415	464	510	555
1100	250	365	432	483	531	577
1150	260	379	449	502	552	600
1200	270	393	466	520	573	622
1250	279	406	481	538	591	643
1300	289	421	498	556	612	665
1350	299	435	515	575	632	687
1400	308	449	531	593	653	710
1450	318	463	548	612	673	732
1500	327	476	563	629	692	752
1550	336	489	579	646	711	773
1600	346	503	594	664	730	794
1650	355	516	610	681	749	814
1700	364	529	625	698	768	835
1750	373	542	641	716	787	856
1800	382	555	656	733	806	876
1850	391	568	672	750	825	897
1900	400	582	687	767	844	918
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
1950	409	595	702	784	863	938
2000	418	607	717	801	881	958
2050	427	620	732	818	899	978
2100	436	633	747	834	918	997
2150	445	646	762	851	936	1017
2200	454	658	777	867	954	1037
2250	463	671	791	884	972	1057
2300	471	684	806	901	991	1077
2350	480	697	821	917	1009	1097
2400	489	709	836	934	1027	1117
2450	498	722	851	950	1045	1136
2500	507	735	866	967	1064	1156
2550	516	747	881	984	1082	1176
2600	525	760	895	1000	1100	1196
2650	534	773	910	1017	1119	1216
2700	542	786	925	1033	1137	1236
2750	551	798	940	1050	1155	1256
2800	560	811	955	1067	1173	1275
2850	569	824	970	1083	1192	1295
2900	578	837	985	1101	1211	1316
2950	587	850	1001	1118	1230	1337
3000	596	863	1016	1135	1249	1357
3050	605	876	1032	1153	1268	1378
3100	614	889	1047	1170	1287	1399
3150	623	902	1063	1187	1306	1420
3200	632	916	1078	1205	1325	1440
3250	641	929	1094	1222	1344	1461
3300	650	942	1109	1239	1363	1482
3350	659	955	1125	1257	1382	1503
3400	668	968	1141	1274	1401	1523
3450	676	980	1154	1289	1418	1542
3500	684	991	1167	1304	1434	1559
3550	692	1002	1180	1318	1450	1576
3600	699	1013	1193	1333	1466	1594
3650	707	1024	1206	1348	1482	1611
3700	714	1035	1219	1362	1498	1629
3750	722	1046	1232	1377	1514	1646
3800	730	1057	1246	1391	1530	1664
3850	737	1068	1259	1406	1546	1681
3900	743	1075	1267	1416	1557	1693
3950	748	1083	1275	1425	1567	1703
4000	753	1090	1283	1434	1577	1714
4050	758	1097	1292	1443	1587	1725
4100	763	1104	1300	1452	1597	1736
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
4150	768	1111	1308	1461	1607	1747
4200	773	1118	1316	1470	1617	1757
4250	778	1125	1324	1479	1627	1768
4300	783	1132	1332	1488	1637	1779
4350	789	1140	1340	1497	1647	1790
4400	794	1147	1348	1506	1656	1801
4450	799	1154	1356	1515	1666	1811
4500	804	1161	1364	1524	1676	1822
4550	809	1168	1372	1533	1686	1833
4600	814	1175	1381	1542	1696	1844
4650	819	1182	1389	1551	1706	1855
4700	824	1190	1397	1560	1716	1865
4750	829	1197	1405	1569	1726	1876
4800	835	1204	1413	1578	1736	1887
4850	840	1211	1421	1587	1746	1898
4900	845	1218	1429	1596	1756	1909
4950	850	1225	1437	1605	1766	1919
5000	854	1231	1444	1613	1774	1928
5050	858	1236	1450	1619	1781	1936
5100	861	1241	1456	1626	1789	1944
5150	865	1247	1462	1633	1796	1952
5200	869	1252	1468	1640	1804	1961
5250	872	1257	1474	1646	1811	1969
5300	876	1262	1480	1653	1819	1977
5350	880	1268	1486	1660	1826	1985
5400	884	1273	1492	1667	1833	1993
5450	887	1278	1498	1673	1841	2001
5500	891	1283	1504	1680	1848	2009
5550	895	1289	1510	1687	1856	2017
5600	898	1294	1516	1694	1863	2025
5650	902	1299	1522	1701	1871	2033
5700	906	1304	1528	1707	1878	2041
5750	909	1310	1534	1714	1885	2049
5800	913	1315	1541	1721	1893	2058
5850	917	1320	1547	1728	1900	2066
5900	921	1325	1553	1734	1908	2074
5950	924	1330	1559	1741	1915	2082
6000	928	1336	1565	1748	1923	2090
6050	932	1341	1571	1755	1930	2098
6100	935	1345	1576	1760	1936	2104
6150	938	1349	1580	1765	1941	2110
6200	941	1353	1584	1769	1946	2115
6250	943	1357	1588	1774	1951	2121
6300	946	1361	1592	1778	1956	2126
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
6350	949	1364	1596	1783	1961	2132
6400	952	1368	1600	1787	1966	2137
6450	955	1372	1604	1792	1971	2142
6500	958	1376	1608	1796	1976	2148
6550	961	1380	1612	1801	1981	2153
6600	964	1383	1616	1805	1986	2159
6650	966	1387	1620	1810	1991	2164
6700	969	1391	1624	1814	1996	2169
6750	972	1395	1628	1819	2001	2175
6800	975	1399	1632	1823	2006	2180
6850	978	1402	1637	1828	2011	2186
6900	981	1406	1641	1833	2016	2191
6950	984	1410	1645	1837	2021	2197
7000	987	1414	1649	1842	2026	2202
7050	990	1418	1653	1846	2031	2207
7100	992	1422	1657	1851	2036	2213
7150	995	1425	1661	1855	2041	2218
7200	997	1428	1664	1859	2044	2222
7250	999	1430	1666	1861	2047	2225
7300	1000	1432	1667	1863	2049	2227
7350	1002	1433	1669	1864	2051	2229
7400	1003	1435	1671	1866	2053	2232
7450	1004	1437	1673	1868	2055	2234
7500	1006	1439	1674	1870	2057	2236
7550	1007	1440	1676	1872	2059	2239
7600	1009	1442	1678	1874	2062	2241
7650	1010	1444	1680	1876	2064	2243
7700	1011	1446	1681	1878	2066	2246
7750	1013	1447	1683	1880	2068	2248
7800	1014	1449	1685	1882	2070	2250
7850	1016	1451	1687	1884	2072	2253
7900	1017	1453	1688	1886	2074	2255
7950	1018	1454	1690	1888	2077	2257
8000	1020	1456	1692	1890	2079	2260
8050	1021	1458	1694	1892	2081	2262
8100	1023	1460	1695	1894	2083	2264
8150	1024	1461	1697	1896	2085	2267
8200	1025	1463	1699	1898	2087	2269
8250	1027	1465	1701	1900	2089	2271
8300	1028	1467	1702	1901	2092	2274
8350	1030	1469	1705	1905	2095	2277
8400	1035	1476	1713	1914	2105	2288
8450	1041	1484	1722	1923	2116	2300
8500	1046	1491	1730	1933	2126	2311
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
8550	1051	1498	1739	1942	2136	2322
8600	1056	1506	1747	1952	2147	2333
8650	1061	1513	1756	1961	2157	2345
8700	1067	1520	1764	1970	2167	2356
8750	1072	1528	1772	1980	2178	2367
8800	1077	1535	1781	1989	2188	2379
8850	1082	1542	1789	1999	2198	2390
8900	1087	1550	1798	2008	2209	2401
8950	1093	1557	1806	2017	2219	2412
9000	1098	1564	1815	2027	2230	2424
9050	1103	1572	1823	2036	2240	2435
9100	1106	1577	1829	2043	2247	2442
9150	1110	1581	1834	2049	2254	2450
9200	1113	1586	1840	2055	2260	2457
9250	1116	1591	1845	2061	2267	2464
9300	1120	1596	1851	2067	2274	2472
9350	1123	1600	1856	2073	2281	2479
9400	1126	1605	1862	2080	2287	2486
9450	1130	1610	1867	2086	2294	2494
9500	1133	1614	1873	2092	2301	2501
9550	1136	1619	1878	2098	2308	2509
9600	1140	1624	1884	2104	2315	2516
9650	1143	1629	1889	2110	2321	2523
9700	1146	1633	1895	2116	2328	2531
9750	1150	1638	1900	2123	2335	2538
9800	1153	1643	1906	2129	2342	2545
9850	1156	1648	1911	2135	2348	2553
9900	1160	1652	1917	2141	2355	2560
9950	1163	1657	1922	2147	2362	2567
10000	1166	1662	1928	2153	2369	2575
10050	1170	1667	1933	2160	2376	2582
10100	1173	1671	1939	2166	2382	2590
10150	1176	1675	1943	2171	2388	2595
10200	1178	1679	1947	2175	2393	2601
10250	1181	1682	1951	2180	2397	2606
10300	1183	1686	1955	2184	2402	2611
10350	1186	1689	1959	2188	2407	2617
10400	1188	1693	1963	2193	2412	2622
10450	1191	1696	1967	2197	2417	2627
10500	1193	1700	1971	2202	2422	2633
10550	1196	1703	1975	2206	2427	2638
10600	1199	1707	1979	2211	2432	2643
10650	1201	1710	1983	2215	2436	2648
10700	1204	1714	1987	2219	2441	2654
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
10750	1206	1717	1991	2224	2446	2659
10800	1209	1721	1995	2228	2451	2664
10850	1211	1725	1999	2233	2456	2670
10900	1214	1728	2003	2237	2461	2675
10950	1216	1732	2007	2242	2466	2680
11000	1219	1735	2011	2246	2471	2686
11050	1222	1739	2015	2250	2475	2691
11100	1224	1742	2019	2255	2480	2696
11150	1227	1746	2023	2259	2485	2701
11200	1229	1749	2027	2264	2490	2707
11250	1232	1753	2031	2268	2495	2712
11300	1234	1756	2035	2273	2500	2717
11350	1237	1760	2039	2277	2505	2723
11400	1239	1763	2042	2281	2510	2728
11450	1242	1767	2046	2286	2514	2733
11500	1245	1770	2050	2290	2519	2739
11550	1247	1774	2055	2295	2525	2744
11600	1250	1778	2059	2300	2530	2751
11650	1253	1782	2064	2306	2536	2757
11700	1256	1786	2069	2311	2542	2763
11750	1259	1790	2074	2316	2548	2769
11800	1262	1795	2078	2321	2554	2776
11850	1264	1799	2083	2327	2559	2782
11900	1267	1803	2088	2332	2565	2788
11950	1270	1807	2092	2337	2571	2795
12000	1273	1811	2097	2342	2577	2801
12050	1276	1815	2102	2348	2583	2807
12100	1279	1819	2107	2353	2588	2814
12150	1282	1823	2111	2358	2594	2820
12200	1285	1827	2116	2364	2600	2826
12250	1287	1831	2121	2369	2606	2832
12300	1290	1835	2125	2374	2612	2839
12350	1293	1839	2130	2379	2617	2845
12400	1296	1843	2135	2385	2623	2851
12450	1299	1848	2140	2390	2629	2858
12500	1302	1852	2144	2395	2635	2864
12550	1305	1856	2149	2400	2640	2870
12600	1307	1860	2154	2406	2646	2877
12650	1310	1864	2158	2411	2652	2883
12700	1313	1868	2163	2416	2658	2889
12750	1316	1872	2168	2422	2664	2895
12800	1319	1876	2173	2427	2669	2902
12850	1322	1880	2177	2432	2675	2908
12900	1325	1884	2182	2437	2681	2914
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
12950	1327	1888	2187	2443	2687	2921
13000	1330	1892	2191	2448	2693	2927
13050	1333	1896	2196	2453	2698	2933
13100	1336	1901	2201	2458	2704	2940
13150	1339	1905	2206	2464	2710	2946
13200	1342	1909	2210	2469	2716	2952
13250	1345	1913	2215	2474	2722	2958
13300	1348	1917	2220	2479	2727	2965
13350	1350	1921	2224	2485	2733	2971
13400	1353	1925	2229	2490	2739	2977
13450	1356	1929	2234	2495	2745	2984
13500	1359	1933	2239	2501	2751	2990
13550	1362	1937	2243	2506	2756	2996
13600	1365	1941	2248	2511	2762	3002
13650	1368	1945	2253	2516	2768	3009
13700	1370	1950	2257	2522	2774	3015
13750	1373	1954	2262	2527	2780	3021
13800	1376	1958	2267	2532	2785	3028
13850	1379	1962	2272	2537	2791	3034
13900	1382	1966	2276	2543	2797	3040
13950	1385	1970	2281	2548	2803	3047
14000	1388	1974	2286	2553	2809	3053
14050	1391	1978	2290	2558	2814	3059
14100	1393	1982	2295	2564	2820	3065
14150	1396	1986	2300	2569	2826	3072
14200	1399	1990	2305	2574	2832	3078
14250	1402	1994	2309	2580	2838	3084
14300	1405	1998	2314	2585	2843	3091
14350	1408	2003	2319	2590	2849	3097
14400	1411	2006	2323	2595	2854	3103
14450	1413	2010	2327	2600	2860	3108
14500	1416	2014	2331	2604	2864	3114
14550	1418	2017	2335	2608	2869	3119
14600	1421	2021	2339	2612	2874	3124
14650	1424	2024	2343	2617	2878	3129
14700	1426	2027	2346	2621	2883	3134
14750	1429	2031	2350	2625	2888	3139
14800	1431	2034	2354	2630	2892	3144
14850	1434	2038	2358	2634	2897	3149
14900	1436	2041	2362	2638	2902	3154
14950	1439	2045	2366	2642	2907	3159
15000	1441	2048	2369	2647	2911	3165
15050	1444	2051	2373	2651	2916	3170
15100	1446	2055	2377	2655	2921	3175
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
15150	1449	2058	2381	2659	2925	3180
15200	1452	2062	2385	2664	2930	3185
15250	1454	2065	2388	2668	2935	3190
15300	1457	2069	2392	2672	2939	3195
15350	1459	2072	2396	2676	2944	3200
15400	1462	2076	2400	2681	2949	3205
15450	1464	2079	2404	2685	2953	3210
15500	1467	2082	2408	2689	2958	3216
15550	1469	2086	2411	2693	2963	3221
15600	1472	2089	2415	2698	2968	3226
15650	1474	2093	2419	2702	2972	3231
15700	1477	2096	2423	2706	2977	3236
15750	1480	2100	2427	2711	2982	3241
15800	1482	2103	2430	2715	2986	3246
15850	1485	2107	2434	2719	2991	3251
15900	1487	2110	2438	2723	2996	3256
15950	1490	2113	2442	2728	3000	3261
16000	1492	2117	2446	2732	3005	3266
16050	1495	2120	2450	2736	3010	3272
16100	1497	2124	2453	2740	3014	3277
16150	1500	2127	2457	2745	3019	3282
16200	1502	2131	2461	2749	3024	3287
16250	1505	2134	2465	2753	3029	3292
16300	1508	2137	2469	2757	3033	3297
16350	1510	2141	2473	2763	3039	3303
16400	1513	2145	2478	2768	3045	3309
16450	1516	2149	2483	2773	3050	3316
16500	1519	2154	2487	2778	3056	3322
16550	1522	2158	2492	2783	3062	3328
16600	1524	2162	2496	2788	3067	3334
16650	1527	2166	2501	2794	3073	3340
16700	1530	2170	2506	2799	3079	3347
16750	1533	2174	2510	2804	3084	3353
16800	1536	2178	2515	2809	3090	3359
16850	1539	2182	2520	2814	3096	3365
16900	1541	2186	2524	2819	3101	3371
16950	1544	2190	2529	2825	3107	3377
17000	1547	2194	2533	2830	3113	3384
17050	1550	2198	2538	2835	3118	3390
17100	1553	2202	2543	2840	3124	3396
17150	1555	2206	2547	2845	3130	3402
17200	1558	2210	2552	2850	3136	3408
17250	1561	2214	2557	2856	3141	3415
17300	1564	2218	2561	2861	3147	3421
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
17350	1567	2222	2566	2866	3153	3427
17400	1569	2226	2570	2871	3158	3433
17450	1572	2230	2575	2876	3164	3439
17500	1575	2234	2580	2882	3170	3445
17550	1578	2238	2584	2887	3175	3452
17600	1581	2242	2589	2892	3181	3458
17650	1584	2246	2594	2897	3187	3464
17700	1586	2250	2598	2902	3192	3470
17750	1589	2254	2603	2907	3198	3476
17800	1592	2258	2607	2913	3204	3482
17850	1595	2262	2612	2918	3209	3489
17900	1598	2266	2617	2923	3215	3495
17950	1600	2270	2621	2928	3221	3501
18000	1603	2274	2626	2933	3227	3507
18050	1606	2278	2631	2938	3232	3513
18100	1609	2282	2635	2944	3238	3520
18150	1612	2286	2640	2949	3244	3526
18200	1614	2290	2644	2954	3249	3532
18250	1617	2294	2649	2959	3255	3538
18300	1620	2298	2654	2964	3261	3544
18350	1623	2302	2658	2969	3266	3550
18400	1626	2306	2663	2975	3272	3557
18450	1629	2310	2668	2980	3278	3563
18500	1631	2314	2672	2985	3283	3569
18550	1634	2318	2677	2990	3289	3575
18600	1637	2322	2681	2995	3295	3581
18650	1640	2326	2686	3000	3300	3588
18700	1643	2330	2691	3006	3306	3594
18750	1645	2334	2695	3011	3312	3600
18800	1648	2338	2700	3016	3317	3606
18850	1651	2342	2705	3021	3323	3612
18900	1654	2346	2709	3026	3329	3618
18950	1657	2350	2714	3031	3335	3625
19000	1660	2354	2718	3037	3340	3631
19050	1662	2358	2723	3042	3346	3637
19100	1665	2362	2728	3047	3352	3643
19150	1668	2366	2732	3052	3357	3649
19200	1671	2370	2737	3057	3363	3656
19250	1674	2374	2742	3062	3369	3662
19300	1676	2378	2746	3068	3374	3668
19350	1679	2382	2751	3073	3380	3674
19400	1682	2386	2756	3078	3386	3680
19450	1684	2389	2759	3082	3390	3685
19500	1686	2392	2762	3086	3394	3690
<b>COMBINED ADJUSTED GROSS</b>	<b>ONE CHILD</b>	<b>TWO CHILDREN</b>	<b>THREE CHILDREN</b>	<b>FOUR CHILDREN</b>	<b>FIVE CHILDREN</b>	<b>SIX CHILDREN</b>

<b>INCOME</b>						
19550	1689	2395	2766	3089	3398	3694
19600	1691	2398	2769	3093	3402	3698
19650	1693	2401	2772	3097	3406	3703
19700	1695	2403	2776	3100	3410	3707
19750	1697	2406	2779	3104	3414	3711
19800	1699	2409	2782	3108	3418	3716
19850	1701	2412	2785	3111	3422	3720
19900	1703	2415	2789	3115	3426	3724
19950	1705	2418	2792	3119	3430	3729
20000	1708	2421	2795	3122	3434	3733