

CHILD SUPPORT GUIDELINES

2007 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Gregory S. Bell

House Sponsor: Lorie D. Fowlke

LONG TITLE

General Description:

This bill updates child support guidelines and makes other corrections.

Highlighted Provisions:

This bill:

- ▶ recalculates and updates the child support table amounts;
- ▶ defines "temporary" as less than 12 months;
- ▶ requires the use of the same table when adjusting child support amounts due to aging out or death of a child; and
- ▶ makes technical corrections.

Monies Appropriated in this Bill:

None

Other Special Clauses:

This bill takes effect on July 1, 2008.

Utah Code Sections Affected:

AMENDS:

- 78-45-2**, as last amended by Chapters 161 and 186, Laws of Utah 2000
- 78-45-7.2**, as last amended by Chapter 176, Laws of Utah 2003
- 78-45-7.5**, as last amended by Chapter 324, Laws of Utah 2006
- 78-45-7.7**, as last amended by Chapter 255, Laws of Utah 2001
- 78-45-7.10**, as last amended by Chapter 132, Laws of Utah 2006



28 78-45-7.14, as repealed and reenacted by Chapter 118, Laws of Utah 1994

29 78-45-7.15, as last amended by Chapter 176, Laws of Utah 2003

30 78-45-7.16, as last amended by Chapter 118, Laws of Utah 1994

31 78-45-7.21, as enacted by Chapter 118, Laws of Utah 1994



33 *Be it enacted by the Legislature of the state of Utah:*

34 Section 1. Section 78-45-2 is amended to read:

35 **78-45-2. Definitions.**

36 As used in this chapter:

37 (1) "Adjusted gross income" means income calculated under Subsection 78-45-7.6(1).

38 (2) "Administrative agency" means the Office of Recovery Services or the Department
39 of Human Services.

40 (3) "Administrative order" means an order that has been issued by the Office of
41 Recovery Services, the Department of Human Services, or an administrative agency of another
42 state or other comparable jurisdiction with similar authority to that of the office.

43 (4) "Base child support award" means the award that may be ordered and is calculated
44 using the guidelines before additions for medical expenses and work-related child care costs.

45 (5) "Base combined child support obligation table," "child support table," "base child
46 support obligation table," "low income table," or "table" means the appropriate table in Section
47 78-45-7.14.

48 (6) "Child" means:

49 (a) a son or daughter under the age of 18 years who is not otherwise emancipated,
50 self-supporting, married, or a member of the armed forces of the United States;

51 (b) a son or daughter over the age of 18 years, while enrolled in high school during the
52 normal and expected year of graduation and not otherwise emancipated, self-supporting,
53 married, or a member of the armed forces of the United States; or

54 (c) a son or daughter of any age who is incapacitated from earning a living and, if able
55 to provide some financial resources to the family, is not able to support self by own means.

56 (7) "Child support" means a base child support award as defined in [~~Section 78-45-2~~]
57 this section, or a monthly financial award for uninsured medical expenses, ordered by a tribunal
58 for the support of a child, including current periodic payments, all arrearages which accrue

59 under an order for current periodic payments, and sum certain judgments awarded for
60 arrearages, medical expenses, and child care costs.

61 (8) "Child support order" or "support order" means a judgment, decree, or order of a
62 tribunal whether interlocutory or final, whether or not prospectively or retroactively modifiable,
63 whether incidental to a proceeding for divorce, judicial or legal separation, separate
64 maintenance, paternity, guardianship, civil protection, or otherwise which:

65 (a) establishes or modifies child support;

66 (b) reduces child support arrearages to judgment; or

67 (c) establishes child support or registers a child support order under Title 78, Chapter
68 45f, Uniform Interstate Family Support Act.

69 (9) "Child support services" or "IV-D child support services" means services provided
70 pursuant to Part D of Title IV of the Social Security Act, 42 U.S.C. Section 651 et seq.

71 (10) "Court" means the district court or juvenile court.

72 (11) "Guidelines" means the child support guidelines in Sections 78-45-7.2 through
73 78-45-7.21.

74 (12) "Income" means earnings, compensation, or other payment due to an individual,
75 regardless of source, whether denominated as wages, salary, commission, bonus, pay,
76 allowances, contract payment, or otherwise, including severance pay, sick pay, and incentive
77 pay. "Income" includes:

78 (a) all gain derived from capital assets, labor, or both, including profit gained through
79 sale or conversion of capital assets;

80 (b) interest and dividends;

81 (c) periodic payments made under pension or retirement programs or insurance policies
82 of any type;

83 (d) unemployment compensation benefits;

84 (e) workers' compensation benefits; and

85 (f) disability benefits.

86 (13) "Joint physical custody" means the child stays with each parent overnight for more
87 than 30% of the year, and both parents contribute to the expenses of the child in addition to
88 paying child support.

89 (14) "Medical expenses" means health and dental expenses and related insurance costs.

90 (15) "Obligee" means an individual, this state, another state, or another comparable
91 jurisdiction to whom child support is owed or who is entitled to reimbursement of child
92 support or public assistance.

93 (16) "Obligor" means any person owing a duty of support.

94 (17) "Office" means the Office of Recovery Services within the Department of Human
95 Services.

96 (18) "Parent" includes a natural parent, or an adoptive parent.

97 (19) "Split custody" means that each parent has physical custody of at least one of the
98 children.

99 (20) "State" includes any state, territory, possession of the United States, the District of
100 Columbia, the Commonwealth of Puerto Rico, Native American Tribe, or other comparable
101 domestic or foreign jurisdiction.

102 (21) "Temporary" means projected to be less than 12 months in duration.

103 [~~21~~] (22) "Third party" means an agency or a person other than the biological or
104 adoptive parent or a child who provides care, maintenance, and support to a child.

105 [~~22~~] (23) "Tribunal" means the district court, the Department of Human Services,
106 Office of Recovery Services, or court or administrative agency of any state, territory,
107 possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico,
108 Native American Tribe, or other comparable domestic or foreign jurisdiction.

109 [~~23~~] (24) "Work-related child care costs" means reasonable child care costs for up to
110 a full-time work week or training schedule as necessitated by the employment or training of a
111 parent under Section 78-45-7.17.

112 [~~24~~] (25) "Worksheets" means the forms used to aid in calculating the base child
113 support award.

114 Section 2. Section **78-45-7.2** is amended to read:

115 **78-45-7.2. Application of guidelines -- Rebuttal.**

116 (1) The guidelines apply to any judicial or administrative order establishing or
117 modifying an award of child support entered on or after July 1, 1989.

118 (2) (a) The child support guidelines shall be applied as a rebuttable presumption in
119 establishing or modifying the amount of temporary or permanent child support.

120 (b) The rebuttable presumption means the provisions and considerations required by

121 the guidelines, the award amounts resulting from the application of the guidelines, and the use
122 of worksheets consistent with these guidelines are presumed to be correct, unless rebutted
123 under the provisions of this section.

124 (3) A written finding or specific finding on the record supporting the conclusion that
125 complying with a provision of the guidelines or ordering an award amount resulting from use
126 of the guidelines would be unjust, inappropriate, or not in the best interest of a child in a
127 particular case is sufficient to rebut the presumption in that case. If an order rebuts the
128 presumption through findings, it is considered a deviated order.

129 (4) The following shall be considered deviations from the guidelines, if:

130 (a) the order includes a written finding that it is a ~~[nonguidelines order]~~ deviation from
131 the guidelines;

132 (b) the guidelines worksheet has the box checked for a deviation and has an
133 explanation as to the reason; or

134 (c) the deviation was made because there were more children than provided for in the
135 guidelines table.

136 (5) If the amount in the order and the amount on the guidelines worksheet differ~~[, but~~
137 ~~the difference is less than]~~ by \$10 or more, the order shall ~~[not]~~ be considered deviated and the
138 incomes listed on the worksheet may not be used in adjusting support for emancipation.

139 (6) (a) Natural or adoptive children of either parent who live in the home of that parent
140 and are not children in common to both parties may at the option of either party be taken into
141 account under the guidelines in setting or modifying a child support award, as provided in
142 Subsection (7). Credit may not be given if:

143 (i) by giving credit to the obligor, children for whom a prior support order exists would
144 have their child support reduced; or

145 (ii) by giving credit to the obligee for a present family, the obligation of the obligor
146 would increase.

147 (b) Additional worksheets shall be prepared that compute the obligations of the
148 respective parents for the additional children. The obligations shall then be subtracted from the
149 appropriate parent's income before determining the award in the instant case.

150 (7) In a proceeding to modify an existing award, consideration of natural or adoptive
151 children born after entry of the order and who are not in common to both parties may be

152 applied to mitigate an increase in the award but may not be applied:

153 (a) for the benefit of the obligee if the credit would increase the support obligation of
154 the obligor from the most recent order; or

155 (b) for the benefit of the obligor if the amount of support received by the obligee would
156 be decreased from the most recent order.

157 (8) (a) If a child support order has not been issued or modified within the previous
158 three years, a parent, legal guardian, or the office may petition the court to adjust the amount of
159 a child support order.

160 (b) Upon receiving a petition under Subsection (8)(a), the court shall, taking into
161 account the best interests of the child, determine whether there is a difference between the
162 payor's ordered support amount [~~ordered~~] and the payor's support amount that would be
163 required under the guidelines. [H]

164 (i) If the current amount was ordered prior to January 1, 2008, there is a difference of
165 25% or more, the difference is not of a temporary nature, and the order does not deviate from
166 the guidelines, the court shall adjust the amount to that which is provided for in the guidelines.

167 (ii) If the current amount was ordered on or after January 1, 2008, there is a difference
168 of 10% or more [and], the difference is not of a temporary nature, and the order does not
169 deviate from the guidelines, the court shall adjust the amount to that which is provided for in
170 the guidelines.

171 (c) A showing of a substantial change in circumstances is not necessary for an
172 adjustment under Subsection (8)(b).

173 (9) (a) A parent, legal guardian, or the office may at any time petition the court to
174 adjust the amount of a child support order if there has been a substantial change in
175 circumstances. A change in the base combined child support obligation table set forth in
176 Section 78-45-7.14 is not a substantial change in circumstances for the purposes of this section.

177 (b) For purposes of Subsection (9)(a), a substantial change in circumstances may
178 include:

179 (i) material changes in custody;

180 (ii) material changes in the relative wealth or assets of the parties;

181 (iii) material changes of 30% or more in the income of a parent;

182 (iv) material changes in the employment potential and ability of a parent to earn;

183 (v) material changes in the medical needs of the child; and
184 (vi) material changes in the legal responsibilities of either parent for the support of
185 others.

186 (c) Upon receiving a petition under Subsection (9)(a), the court shall, taking into
187 account the best interests of the child, determine whether a substantial change has occurred. If
188 it has, the court shall then determine whether the change results in a difference of 15% or more
189 between the payor's ordered support amount and the payor's support amount [~~of child support~~
190 ~~ordered and the amount~~] that would be required under the guidelines. If there is such a
191 difference [~~and~~], the difference is not of a temporary nature, and the order does not deviate
192 from the guidelines, the court shall adjust the amount of child support ordered to that which is
193 provided for in the guidelines.

194 (10) Notice of the opportunity to adjust a support order under Subsections (8) and (9)
195 shall be included in each child support order issued or modified after July 1, 1997.

196 Section 3. Section **78-45-7.5** is amended to read:

197 **78-45-7.5. Determination of gross income -- Imputed income.**

198 (1) As used in the guidelines, "gross income" includes prospective income from any
199 source, including earned and nonearned income sources which may include salaries, wages,
200 commissions, royalties, bonuses, rents, gifts from anyone, prizes, dividends, severance pay,
201 pensions, interest, trust income, alimony from previous marriages, annuities, capital gains,
202 Social Security benefits, workers' compensation benefits, unemployment compensation,
203 income replacement disability insurance benefits, and payments from "nonmeans-tested"
204 government programs.

205 (2) Income from earned income sources is limited to the equivalent of one full-time
206 40-hour job. If and only if during the time prior to the original support order, the parent
207 normally and consistently worked more than 40 hours at his job, the court may consider this
208 extra time as a pattern in calculating the parent's ability to provide child support.

209 (3) Notwithstanding Subsection (1), specifically excluded from gross income are:

210 (a) cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment
211 Program;

212 (b) benefits received under a housing subsidy program, the Job Training Partnership
213 Act, Supplemental Security Income, Social Security Disability Insurance, Medicaid, Food

214 Stamps, or General Assistance; and

215 (c) other similar means-tested welfare benefits received by a parent.

216 (4) (a) Gross income from self-employment or operation of a business shall be
217 calculated by subtracting necessary expenses required for self-employment or business
218 operation from gross receipts. The income and expenses from self-employment or operation of
219 a business shall be reviewed to determine an appropriate level of gross income available to the
220 parent to satisfy a child support award. Only those expenses necessary to allow the business to
221 operate at a reasonable level may be deducted from gross receipts.

222 (b) Gross income determined under this Subsection (4) may differ from the amount of
223 business income determined for tax purposes.

224 (5) (a) When possible, gross income should first be computed on an annual basis and
225 then recalculated to determine the average gross monthly income.

226 (b) Each parent shall provide verification of current income. Each parent shall provide
227 year-to-date pay stubs or employer statements and complete copies of tax returns from at least
228 the most recent year unless the court finds the verification is not reasonably available.

229 Verification of income from records maintained by the Department of Workforce Services may
230 be substituted for pay stubs, employer statements, and income tax returns.

231 (c) Historical and current earnings shall be used to determine whether an
232 underemployment or overemployment situation exists.

233 (6) Gross income includes income imputed to the parent under Subsection (7).

234 (7) (a) Income may not be imputed to a parent unless the parent stipulates to the
235 amount imputed, the party defaults, or, in contested cases, a hearing is held and ~~[a finding~~
236 ~~made that the parent is voluntarily unemployed or underemployed]~~ the judge in a judicial
237 proceeding or the presiding officer in an administrative proceeding enters findings of fact as to
238 the evidentiary basis for the imputation.

239 (b) If income is imputed to a parent, the income shall be based upon employment
240 potential and probable earnings as derived from employment opportunities, work history,
241 occupation qualifications, and prevailing earnings for persons of similar backgrounds in the
242 community, or the median earning for persons in the same occupation in the same geographical
243 area as found in the statistics maintained by the Bureau of Labor Statistics.

244 (c) If a parent has no recent work history or their occupation is unknown, income shall

245 be imputed at least at the federal minimum wage for a 40-hour work week. To impute a greater
246 income, the judge in a judicial proceeding or the presiding officer in an administrative
247 proceeding shall enter specific findings of fact as to the evidentiary basis for the imputation.

248 (d) Income may not be imputed if any of the following conditions exist and the
249 condition is not of a temporary nature:

250 (i) the reasonable costs of child care for the parents' minor children approach or equal
251 the amount of income the custodial parent can earn;

252 (ii) a parent is physically or mentally [~~disabled to the extent he cannot~~] unable to earn
253 minimum wage;

254 (iii) a parent is engaged in career or occupational training to establish basic job skills;
255 or

256 (iv) unusual emotional or physical needs of a child require the custodial parent's
257 presence in the home.

258 (8) (a) Gross income may not include the earnings of a minor child who is the subject
259 of a child support award nor benefits to a minor child in the child's own right such as
260 Supplemental Security Income.

261 (b) Social Security benefits received by a child due to the earnings of a parent shall be
262 credited as child support to the parent upon whose earning record it is based, by crediting the
263 amount against the potential obligation of that parent. Other unearned income of a child may
264 be considered as income to a parent depending upon the circumstances of each case.

265 Section 4. Section **78-45-7.7** is amended to read:

266 **78-45-7.7. Calculation of obligations.**

267 (1) For all worksheets, income and support award figures shall be rounded to the
268 nearest dollar. Each parent's child support obligation shall be established in proportion to their
269 adjusted gross incomes, unless the low income table is applicable. Except during periods of
270 court-ordered parent-time as set forth in Section 78-45-7.11, the parents are obligated to pay
271 their proportionate shares of the base combined child support obligation. If physical custody of
272 the child changes from that assumed in the original order, modification of the order is not
273 necessary, even if only one parent is specifically ordered to pay in the order.

274 (2) Except in cases of joint physical custody and split custody as defined in Section
275 78-45-2 and in cases where the obligor's adjusted gross income is \$1,050 or less monthly, the

276 base child support award shall be determined as follows:

277 (a) combine the adjusted gross incomes of the parents and determine the base
278 combined child support obligation using the base combined child support obligation table; and

279 (b) calculate each parent's proportionate share of the base combined child support
280 obligation by multiplying the combined child support obligation by each parent's percentage of
281 combined adjusted gross income.

282 (3) In the case of an incapacitated adult child, any amount that the incapacitated adult
283 child can contribute to his or her support may be considered in the determination of child
284 support and may be used to justify a reduction in the amount of support ordered, except that in
285 the case of orders involving multiple children, the reduction shall not be greater than the effect
286 of reducing the total number of children by one in the child support table calculation.

287 (4) In cases where the monthly adjusted gross income of [~~the obligor~~] either parent is
288 between \$650 and \$1,050, the base child support award shall be the lesser of the amount
289 calculated in accordance with Subsection (2) and the amount calculated using the low income
290 table. If the income and number of children is found in an area of the low income table in
291 which no amount is shown, the base combined child support obligation table is to be used.

292 (5) The base combined child support obligation table provides combined child support
293 obligations for up to six children. For more than six children, additional amounts may be
294 added to the base child support obligation shown. Unless rebutted by Subsection 78-45-7.2(3),
295 the amount ordered shall not be less than the amount which would be ordered for up to six
296 children.

297 (6) If the monthly adjusted gross income of [~~the obligor~~] either parent is \$649 or less,
298 the tribunal shall determine the amount of the child support obligation on a case-by-case basis,
299 but the base child support award shall not be less than [~~\$20~~] \$30.

300 (7) The amount shown on the table is the support amount for the total number of
301 children, not an amount per child.

302 Section 5. Section **78-45-7.10** is amended to read:

303 **78-45-7.10. Adjustment when child becomes emancipated.**

304 (1) When a child becomes 18 years of age or graduates from high school during the
305 child's normal and expected year of graduation, whichever occurs later, or if the child dies,
306 marries, becomes a member of the armed forces of the United States, or is emancipated [~~by~~

307 ~~court order pursuant to]~~ in accordance with Title 78, Chapter 3a, Part 10, Emancipation, the
 308 base child support award is automatically adjusted to the base combined child support
 309 obligation for the remaining number of children due child support, shown in the table that was
 310 used to establish the most recent order, using the incomes of the parties as specified in that
 311 order or the worksheets, unless otherwise provided in the child support order.

312 (2) The award may not be reduced by a per child amount derived from the base child
 313 support award originally ordered.

314 (3) If the incomes of the parties are not specified in the most recent order or the
 315 worksheets, the information regarding the incomes is not consistent, or the order deviates from
 316 the guidelines, automatic adjustment of the order does not apply and the order will continue
 317 until modified by the issuing tribunal. If the order is deviated and the parties subsequently
 318 obtain a judicial order that adjusts the support back to the date of the emancipation of the child,
 319 the Office of Recovery Services may not be required to repay any difference in the support
 320 collected during the interim.

321 Section 6. Section **78-45-7.14** is amended to read:

322 **78-45-7.14. Base combined child support obligation table and low income table.**

323 The following includes the Base Combined Child Support Obligation Table and the
 324 Low Income Table:

325 **BASE COMBINED CHILD SUPPORT OBLIGATION TABLE**
 326 (Both Parents)

327 [~~Monthly Combined~~]

328 [~~Adj. Gross Income~~ _____ ~~Number of Children~~]

	1	2	3	4	5	6
329						
330	[From _____ To]					
331	[650 - 675	99	184	191	198	200
332	[676 - 700	103	190	198	205	207
333	[701 - 725	106	197	205	212	214
334	[726 - 750	110	204	212	220	221
335	[751 - 775	113	211	219	227	229
336	[776 - 800	117	218	226	234	236
337	[801 - 825	121	224	243	261	263

S.B. 23**12-15-06 10:10 AM**

338	[826 - 850 - 124 - 231 - 253 - 275 - 277 - 279]
339	[851 - 875 - 128 - 238 - 263 - 289 - 291 - 294]
340	[876 - 900 - 132 - 245 - 274 - 303 - 305 - 308]
341	[901 - 925 - 135 - 251 - 284 - 316 - 319 - 322]
342	[926 - 950 - 139 - 258 - 294 - 330 - 333 - 336]
343	[951 - 975 - 143 - 265 - 305 - 344 - 347 - 350]
344	[976 - 1,000 - 146 - 272 - 315 - 358 - 361 - 364]
345	[1,001 - 1,050 - 154 - 285 - 335 - 385 - 389 - 393]
346	[1,051 - 1,100 - 161 - 299 - 356 - 413 - 417 - 421]
347	[1,101 - 1,150 - 168 - 313 - 377 - 441 - 444 - 449]
348	[1,151 - 1,200 - 176 - 326 - 387 - 449 - 454 - 460]
349	[1,201 - 1,250 - 183 - 340 - 403 - 465 - 475 - 484]
350	[1,251 - 1,300 - 190 - 353 - 418 - 482 - 496 - 508]
351	[1,301 - 1,350 - 198 - 367 - 433 - 499 - 516 - 532]
352	[1,351 - 1,400 - 205 - 381 - 448 - 515 - 537 - 556]
353	[1,401 - 1,450 - 212 - 394 - 463 - 532 - 558 - 580]
354	[1,451 - 1,500 - 220 - 408 - 478 - 549 - 579 - 605]
355	[1,501 - 1,550 - 227 - 421 - 493 - 565 - 600 - 629]
356	[1,551 - 1,600 - 234 - 435 - 509 - 582 - 620 - 653]
357	[1,601 - 1,650 - 242 - 449 - 524 - 599 - 641 - 677]
358	[1,651 - 1,700 - 249 - 462 - 539 - 615 - 662 - 701]
359	[1,701 - 1,750 - 256 - 476 - 554 - 632 - 683 - 725]
360	[1,751 - 1,800 - 264 - 489 - 569 - 649 - 704 - 749]
361	[1,801 - 1,850 - 271 - 503 - 584 - 664 - 723 - 771]
362	[1,851 - 1,900 - 278 - 517 - 597 - 677 - 736 - 786]
363	[1,901 - 1,950 - 286 - 530 - 610 - 690 - 750 - 800]
364	[1,951 - 2,000 - 293 - 544 - 622 - 700 - 752 - 813]
365	[2,001 - 2,100 - 308 - 571 - 643 - 716 - 779 - 833]
366	[2,101 - 2,200 - 319 - 592 - 666 - 741 - 807 - 862]
367	[2,201 - 2,300 - 328 - 608 - 687 - 766 - 835 - 891]
368	[2,301 - 2,400 - 336 - 625 - 708 - 791 - 862 - 921]

369	[2,401 - 2,500	345	641	725	809	882	942]
370	[2,501 - 2,600	354	658	746	834	909	972]
371	[2,601 - 2,700	362	674	767	859	937	1,001]
372	[2,701 - 2,800	371	691	788	885	964	1,031]
373	[2,801 - 2,900	380	707	809	910	992	1,060]
374	[2,901 - 3,000	388	724	830	936	1,020	1,090]
375	[3,001 - 3,100	397	740	851	962	1,048	1,120]
376	[3,101 - 3,200	406	756	872	987	1,076	1,149]
377	[3,201 - 3,300	414	773	893	1,013	1,103	1,179]
378	[3,301 - 3,400	423	789	914	1,039	1,131	1,208]
379	[3,401 - 3,500	431	804	934	1,064	1,159	1,238]
380	[3,501 - 3,600	438	817	953	1,090	1,187	1,268]
381	[3,601 - 3,700	444	830	973	1,116	1,215	1,297]
382	[3,701 - 3,800	451	843	992	1,141	1,243	1,327]
383	[3,801 - 3,900	458	856	1,012	1,167	1,270	1,356]
384	[3,901 - 4,000	465	870	1,031	1,192	1,297	1,386]
385	[4,001 - 4,100	472	883	1,050	1,217	1,325	1,415]
386	[4,101 - 4,200	479	896	1,069	1,242	1,352	1,444]
387	[4,201 - 4,300	486	909	1,088	1,267	1,379	1,474]
388	[4,301 - 4,400	493	923	1,107	1,292	1,407	1,503]
389	[4,401 - 4,500	499	936	1,131	1,326	1,443	1,541]
390	[4,501 - 4,600	506	949	1,150	1,350	1,470	1,570]
391	[4,601 - 4,700	513	962	1,169	1,375	1,498	1,600]
392	[4,701 - 4,800	520	975	1,188	1,400	1,525	1,629]
393	[4,801 - 4,900	527	989	1,207	1,425	1,552	1,658]
394	[4,901 - 5,000	534	1,002	1,226	1,450	1,580	1,687]
395	[5,001 - 5,100	541	1,015	1,245	1,475	1,607	1,717]
396	[5,101 - 5,200	547	1,028	1,264	1,500	1,634	1,746]
397	[5,201 - 5,300	554	1,042	1,282	1,522	1,658	1,772]
398	[5,301 - 5,400	561	1,055	1,300	1,544	1,682	1,797]
399	[5,401 - 5,500	568	1,068	1,317	1,566	1,706	1,823]

400	[5,501 - 5,600	575	1,081	1,335	1,588	1,730	1,848]
401	[5,601 - 5,700	582	1,093	1,351	1,610	1,754	1,874]
402	[5,701 - 5,800	586	1,103	1,367	1,632	1,778	1,899]
403	[5,801 - 5,900	591	1,112	1,383	1,653	1,802	1,925]
404	[5,901 - 6,000	596	1,122	1,398	1,675	1,826	1,950]
405	[6,001 - 6,100	601	1,131	1,414	1,697	1,850	1,976]
406	[6,101 - 6,200	605	1,141	1,430	1,719	1,874	2,001]
407	[6,201 - 6,300	610	1,150	1,445	1,740	1,897	2,026]
408	[6,301 - 6,400	615	1,159	1,461	1,762	1,921	2,052]
409	[6,401 - 6,500	620	1,169	1,480	1,791	1,951	2,084]
410	[6,501 - 6,600	624	1,178	1,495	1,812	1,975	2,109]
411	[6,601 - 6,700	629	1,188	1,511	1,834	1,998	2,134]
412	[6,701 - 6,800	629	1,188	1,511	1,834	1,998	2,134]
413	[6,801 - 6,900	673	1,188	1,511	1,834	1,998	2,134]
414	[6,901 - 7,000	680	1,188	1,511	1,834	1,998	2,134]
415	[7,001 - 7,100	687	1,188	1,511	1,834	1,998	2,134]
416	[7,101 - 7,200	694	1,188	1,511	1,834	1,998	2,134]
417	[7,201 - 7,300	701	1,188	1,520	1,834	1,998	2,134]
418	[7,301 - 7,400	706	1,189	1,531	1,834	1,998	2,134]
419	[7,401 - 7,500	710	1,197	1,541	1,834	1,998	2,134]
420	[7,501 - 7,600	715	1,205	1,551	1,834	1,998	2,134]
421	[7,601 - 7,700	719	1,213	1,562	1,834	1,998	2,134]
422	[7,701 - 7,800	723	1,220	1,572	1,834	1,998	2,134]
423	[7,801 - 7,900	728	1,228	1,582	1,834	1,998	2,137]
424	[7,901 - 8,000	732	1,236	1,592	1,834	2,000	2,150]
425	[8,001 - 8,100	737	1,244	1,603	1,834	2,013	2,164]
426	[8,101 - 8,200	741	1,252	1,613	1,841	2,026	2,178]
427	[8,201 - 8,300	746	1,259	1,623	1,853	2,039	2,192]
428	[8,301 - 8,400	750	1,267	1,633	1,864	2,052	2,206]
429	[8,401 - 8,500	755	1,275	1,644	1,876	2,064	2,220]
430	[8,501 - 8,600	759	1,283	1,654	1,887	2,077	2,234]

431	[8,601 - 8,700	763	1,291	1,664	1,899	2,090	2,247]
432	[8,701 - 8,800	768	1,298	1,675	1,911	2,103	2,261]
433	[8,801 - 8,900	772	1,306	1,685	1,922	2,116	2,275]
434	[8,901 - 9,000	777	1,314	1,695	1,934	2,129	2,289]
435	[9,001 - 9,100	781	1,322	1,705	1,945	2,141	2,303]
436	[9,101 - 9,200	786	1,330	1,716	1,957	2,154	2,317]
437	[9,201 - 9,300	790	1,337	1,726	1,969	2,167	2,330]
438	[9,301 - 9,400	795	1,345	1,736	1,980	2,180	2,344]
439	[9,401 - 9,500	799	1,353	1,747	1,992	2,193	2,358]
440	[9,501 - 9,600	803	1,361	1,757	2,003	2,206	2,372]
441	[9,601 - 9,700	808	1,369	1,767	2,015	2,218	2,386]
442	[9,701 - 9,800	812	1,376	1,777	2,027	2,231	2,400]
443	[9,801 - 9,900	817	1,384	1,788	2,038	2,244	2,414]
444	[9,901 - 10,000	821	1,392	1,798	2,050	2,257	2,427]
445	[10,001 - 10,100	826	1,400	1,808	2,061	2,270	2,441]

446 Monthly Combined

447 Adj. Gross Income

Number of Children

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>		
448								
449	<u>From</u>	<u>To</u>						
450	<u>726 -</u>	<u>750</u>	<u>138</u>	<u>245</u>	<u>286</u>	<u>319</u>	<u>351</u>	<u>382</u>
451	<u>751 -</u>	<u>775</u>	<u>141</u>	<u>252</u>	<u>294</u>	<u>328</u>	<u>360</u>	<u>392</u>
452	<u>776 -</u>	<u>800</u>	<u>146</u>	<u>259</u>	<u>301</u>	<u>336</u>	<u>370</u>	<u>402</u>
453	<u>801 -</u>	<u>825</u>	<u>151</u>	<u>265</u>	<u>309</u>	<u>345</u>	<u>379</u>	<u>412</u>
454	<u>826 -</u>	<u>850</u>	<u>155</u>	<u>272</u>	<u>317</u>	<u>353</u>	<u>389</u>	<u>423</u>
455	<u>851 -</u>	<u>875</u>	<u>160</u>	<u>279</u>	<u>324</u>	<u>362</u>	<u>398</u>	<u>433</u>
456	<u>876 -</u>	<u>900</u>	<u>165</u>	<u>285</u>	<u>332</u>	<u>370</u>	<u>407</u>	<u>443</u>
457	<u>901 -</u>	<u>925</u>	<u>169</u>	<u>292</u>	<u>340</u>	<u>379</u>	<u>417</u>	<u>453</u>
458	<u>926 -</u>	<u>950</u>	<u>174</u>	<u>299</u>	<u>348</u>	<u>387</u>	<u>426</u>	<u>464</u>
459	<u>951 -</u>	<u>975</u>	<u>179</u>	<u>305</u>	<u>355</u>	<u>396</u>	<u>436</u>	<u>474</u>
460	<u>976 -</u>	<u>1,000</u>	<u>183</u>	<u>312</u>	<u>363</u>	<u>405</u>	<u>445</u>	<u>484</u>
461	<u>1,001 -</u>	<u>1,050</u>	<u>193</u>	<u>322</u>	<u>374</u>	<u>417</u>	<u>459</u>	<u>500</u>

S.B. 23**12-15-06 10:10 AM**

462	<u>1,051 - 1,100</u>	<u>201</u>	<u>335</u>	<u>390</u>	<u>435</u>	<u>478</u>	<u>520</u>
463	<u>1,101 - 1,150</u>	<u>210</u>	<u>348</u>	<u>405</u>	<u>452</u>	<u>497</u>	<u>541</u>
464	<u>1,151 - 1,200</u>	<u>220</u>	<u>362</u>	<u>420</u>	<u>469</u>	<u>516</u>	<u>561</u>
465	<u>1,201 - 1,250</u>	<u>229</u>	<u>375</u>	<u>436</u>	<u>486</u>	<u>535</u>	<u>582</u>
466	<u>1,251 - 1,300</u>	<u>238</u>	<u>388</u>	<u>451</u>	<u>503</u>	<u>553</u>	<u>602</u>
467	<u>1,301 - 1,350</u>	<u>248</u>	<u>401</u>	<u>467</u>	<u>520</u>	<u>572</u>	<u>623</u>
468	<u>1,351 - 1,400</u>	<u>256</u>	<u>414</u>	<u>481</u>	<u>536</u>	<u>590</u>	<u>642</u>
469	<u>1,401 - 1,450</u>	<u>265</u>	<u>426</u>	<u>495</u>	<u>552</u>	<u>607</u>	<u>661</u>
470	<u>1,451 - 1,500</u>	<u>275</u>	<u>438</u>	<u>510</u>	<u>568</u>	<u>625</u>	<u>680</u>
471	<u>1,501 - 1,550</u>	<u>284</u>	<u>451</u>	<u>524</u>	<u>584</u>	<u>643</u>	<u>699</u>
472	<u>1,551 - 1,600</u>	<u>293</u>	<u>463</u>	<u>538</u>	<u>600</u>	<u>660</u>	<u>718</u>
473	<u>1,601 - 1,650</u>	<u>303</u>	<u>476</u>	<u>553</u>	<u>616</u>	<u>678</u>	<u>737</u>
474	<u>1,651 - 1,700</u>	<u>311</u>	<u>488</u>	<u>567</u>	<u>632</u>	<u>695</u>	<u>757</u>
475	<u>1,701 - 1,750</u>	<u>320</u>	<u>500</u>	<u>581</u>	<u>648</u>	<u>713</u>	<u>776</u>
476	<u>1,751 - 1,800</u>	<u>330</u>	<u>513</u>	<u>596</u>	<u>664</u>	<u>731</u>	<u>795</u>
477	<u>1,801 - 1,850</u>	<u>339</u>	<u>525</u>	<u>610</u>	<u>680</u>	<u>748</u>	<u>814</u>
478	<u>1,851 - 1,900</u>	<u>348</u>	<u>538</u>	<u>624</u>	<u>696</u>	<u>766</u>	<u>833</u>
479	<u>1,901 - 1,950</u>	<u>358</u>	<u>550</u>	<u>638</u>	<u>712</u>	<u>783</u>	<u>852</u>
480	<u>1,951 - 2,000</u>	<u>366</u>	<u>562</u>	<u>652</u>	<u>727</u>	<u>800</u>	<u>870</u>
481	<u>2,001 - 2,100</u>	<u>385</u>	<u>580</u>	<u>673</u>	<u>750</u>	<u>825</u>	<u>898</u>
482	<u>2,101 - 2,200</u>	<u>399</u>	<u>604</u>	<u>701</u>	<u>781</u>	<u>859</u>	<u>935</u>
483	<u>2,201 - 2,300</u>	<u>410</u>	<u>628</u>	<u>728</u>	<u>812</u>	<u>893</u>	<u>972</u>
484	<u>2,301 - 2,400</u>	<u>420</u>	<u>652</u>	<u>756</u>	<u>843</u>	<u>927</u>	<u>1,009</u>
485	<u>2,401 - 2,500</u>	<u>431</u>	<u>676</u>	<u>784</u>	<u>874</u>	<u>961</u>	<u>1,046</u>
486	<u>2,501 - 2,600</u>	<u>443</u>	<u>700</u>	<u>811</u>	<u>904</u>	<u>995</u>	<u>1,082</u>
487	<u>2,601 - 2,700</u>	<u>453</u>	<u>723</u>	<u>838</u>	<u>934</u>	<u>1,028</u>	<u>1,118</u>
488	<u>2,701 - 2,800</u>	<u>464</u>	<u>747</u>	<u>865</u>	<u>964</u>	<u>1,060</u>	<u>1,154</u>
489	<u>2,801 - 2,900</u>	<u>475</u>	<u>770</u>	<u>891</u>	<u>994</u>	<u>1,093</u>	<u>1,189</u>
490	<u>2,901 - 3,000</u>	<u>485</u>	<u>794</u>	<u>918</u>	<u>1,024</u>	<u>1,126</u>	<u>1,225</u>
491	<u>3,001 - 3,100</u>	<u>496</u>	<u>817</u>	<u>945</u>	<u>1,054</u>	<u>1,159</u>	<u>1,261</u>
492	<u>3,101 - 3,200</u>	<u>508</u>	<u>838</u>	<u>970</u>	<u>1,081</u>	<u>1,189</u>	<u>1,294</u>

493	<u>3,201 - 3,300</u>	<u>518</u>	<u>859</u>	<u>994</u>	<u>1,108</u>	<u>1,219</u>	<u>1,326</u>
494	<u>3,301 - 3,400</u>	<u>529</u>	<u>881</u>	<u>1,018</u>	<u>1,135</u>	<u>1,248</u>	<u>1,358</u>
495	<u>3,401 - 3,500</u>	<u>539</u>	<u>902</u>	<u>1,042</u>	<u>1,162</u>	<u>1,278</u>	<u>1,391</u>
496	<u>3,501 - 3,600</u>	<u>548</u>	<u>923</u>	<u>1,066</u>	<u>1,189</u>	<u>1,308</u>	<u>1,423</u>
497	<u>3,601 - 3,700</u>	<u>555</u>	<u>944</u>	<u>1,090</u>	<u>1,216</u>	<u>1,337</u>	<u>1,455</u>
498	<u>3,701 - 3,800</u>	<u>564</u>	<u>965</u>	<u>1,115</u>	<u>1,243</u>	<u>1,367</u>	<u>1,487</u>
499	<u>3,801 - 3,900</u>	<u>573</u>	<u>985</u>	<u>1,138</u>	<u>1,269</u>	<u>1,396</u>	<u>1,519</u>
500	<u>3,901 - 4,000</u>	<u>581</u>	<u>1,004</u>	<u>1,160</u>	<u>1,294</u>	<u>1,423</u>	<u>1,548</u>
501	<u>4,001 - 4,100</u>	<u>590</u>	<u>1,024</u>	<u>1,182</u>	<u>1,318</u>	<u>1,450</u>	<u>1,577</u>
502	<u>4,101 - 4,200</u>	<u>599</u>	<u>1,043</u>	<u>1,204</u>	<u>1,342</u>	<u>1,477</u>	<u>1,607</u>
503	<u>4,201 - 4,300</u>	<u>608</u>	<u>1,062</u>	<u>1,226</u>	<u>1,367</u>	<u>1,503</u>	<u>1,636</u>
504	<u>4,301 - 4,400</u>	<u>616</u>	<u>1,081</u>	<u>1,248</u>	<u>1,391</u>	<u>1,530</u>	<u>1,665</u>
505	<u>4,401 - 4,500</u>	<u>624</u>	<u>1,101</u>	<u>1,270</u>	<u>1,416</u>	<u>1,557</u>	<u>1,694</u>
506	<u>4,501 - 4,600</u>	<u>633</u>	<u>1,119</u>	<u>1,291</u>	<u>1,439</u>	<u>1,583</u>	<u>1,722</u>
507	<u>4,601 - 4,700</u>	<u>641</u>	<u>1,133</u>	<u>1,306</u>	<u>1,456</u>	<u>1,601</u>	<u>1,742</u>
508	<u>4,701 - 4,800</u>	<u>650</u>	<u>1,147</u>	<u>1,321</u>	<u>1,473</u>	<u>1,620</u>	<u>1,762</u>
509	<u>4,801 - 4,900</u>	<u>659</u>	<u>1,161</u>	<u>1,336</u>	<u>1,489</u>	<u>1,638</u>	<u>1,783</u>
510	<u>4,901 - 5,000</u>	<u>668</u>	<u>1,175</u>	<u>1,351</u>	<u>1,506</u>	<u>1,657</u>	<u>1,803</u>
511	<u>5,001 - 5,100</u>	<u>676</u>	<u>1,189</u>	<u>1,366</u>	<u>1,523</u>	<u>1,675</u>	<u>1,823</u>
512	<u>5,101 - 5,200</u>	<u>684</u>	<u>1,203</u>	<u>1,381</u>	<u>1,540</u>	<u>1,694</u>	<u>1,843</u>
513	<u>5,201 - 5,300</u>	<u>693</u>	<u>1,217</u>	<u>1,396</u>	<u>1,557</u>	<u>1,712</u>	<u>1,863</u>
514	<u>5,301 - 5,400</u>	<u>701</u>	<u>1,227</u>	<u>1,408</u>	<u>1,570</u>	<u>1,726</u>	<u>1,878</u>
515	<u>5,401 - 5,500</u>	<u>710</u>	<u>1,238</u>	<u>1,419</u>	<u>1,582</u>	<u>1,741</u>	<u>1,894</u>
516	<u>5,501 - 5,600</u>	<u>719</u>	<u>1,248</u>	<u>1,431</u>	<u>1,595</u>	<u>1,755</u>	<u>1,909</u>
517	<u>5,601 - 5,700</u>	<u>728</u>	<u>1,259</u>	<u>1,442</u>	<u>1,608</u>	<u>1,769</u>	<u>1,925</u>
518	<u>5,701 - 5,800</u>	<u>733</u>	<u>1,269</u>	<u>1,454</u>	<u>1,621</u>	<u>1,783</u>	<u>1,940</u>
519	<u>5,801 - 5,900</u>	<u>739</u>	<u>1,280</u>	<u>1,465</u>	<u>1,634</u>	<u>1,797</u>	<u>1,956</u>
520	<u>5,901 - 6,000</u>	<u>745</u>	<u>1,290</u>	<u>1,477</u>	<u>1,647</u>	<u>1,812</u>	<u>1,971</u>
521	<u>6,001 - 6,100</u>	<u>751</u>	<u>1,302</u>	<u>1,490</u>	<u>1,661</u>	<u>1,827</u>	<u>1,988</u>
522	<u>6,101 - 6,200</u>	<u>756</u>	<u>1,313</u>	<u>1,503</u>	<u>1,676</u>	<u>1,843</u>	<u>2,005</u>
523	<u>6,201 - 6,300</u>	<u>763</u>	<u>1,325</u>	<u>1,516</u>	<u>1,690</u>	<u>1,859</u>	<u>2,023</u>

S.B. 23**12-15-06 10:10 AM**

524	<u>6,301 - 6,400</u>	<u>769</u>	<u>1,336</u>	<u>1,528</u>	<u>1,704</u>	<u>1,874</u>	<u>2,039</u>
525	<u>6,401 - 6,500</u>	<u>775</u>	<u>1,347</u>	<u>1,540</u>	<u>1,717</u>	<u>1,889</u>	<u>2,055</u>
526	<u>6,501 - 6,600</u>	<u>780</u>	<u>1,358</u>	<u>1,553</u>	<u>1,731</u>	<u>1,904</u>	<u>2,072</u>
527	<u>6,601 - 6,700</u>	<u>786</u>	<u>1,369</u>	<u>1,565</u>	<u>1,745</u>	<u>1,919</u>	<u>2,088</u>
528	<u>6,701 - 6,800</u>	<u>786</u>	<u>1,380</u>	<u>1,577</u>	<u>1,759</u>	<u>1,934</u>	<u>2,105</u>
529	<u>6,801 - 6,900</u>	<u>841</u>	<u>1,391</u>	<u>1,590</u>	<u>1,772</u>	<u>1,950</u>	<u>2,121</u>
530	<u>6,901 - 7,000</u>	<u>850</u>	<u>1,402</u>	<u>1,602</u>	<u>1,786</u>	<u>1,965</u>	<u>2,138</u>
531	<u>7,001 - 7,100</u>	<u>859</u>	<u>1,413</u>	<u>1,614</u>	<u>1,800</u>	<u>1,980</u>	<u>2,154</u>
532	<u>7,101 - 7,200</u>	<u>868</u>	<u>1,417</u>	<u>1,618</u>	<u>1,804</u>	<u>1,985</u>	<u>2,159</u>
533	<u>7,201 - 7,300</u>	<u>876</u>	<u>1,420</u>	<u>1,621</u>	<u>1,807</u>	<u>1,988</u>	<u>2,163</u>
534	<u>7,301 - 7,400</u>	<u>883</u>	<u>1,423</u>	<u>1,624</u>	<u>1,811</u>	<u>1,992</u>	<u>2,167</u>
535	<u>7,401 - 7,500</u>	<u>888</u>	<u>1,426</u>	<u>1,627</u>	<u>1,814</u>	<u>1,996</u>	<u>2,171</u>
536	<u>7,501 - 7,600</u>	<u>894</u>	<u>1,429</u>	<u>1,630</u>	<u>1,818</u>	<u>1,999</u>	<u>2,175</u>
537	<u>7,601 - 7,700</u>	<u>899</u>	<u>1,432</u>	<u>1,633</u>	<u>1,821</u>	<u>2,003</u>	<u>2,179</u>
538	<u>7,701 - 7,800</u>	<u>904</u>	<u>1,436</u>	<u>1,636</u>	<u>1,824</u>	<u>2,007</u>	<u>2,184</u>
539	<u>7,801 - 7,900</u>	<u>910</u>	<u>1,439</u>	<u>1,639</u>	<u>1,828</u>	<u>2,011</u>	<u>2,188</u>
540	<u>7,901 - 8,000</u>	<u>915</u>	<u>1,442</u>	<u>1,642</u>	<u>1,831</u>	<u>2,014</u>	<u>2,192</u>
541	<u>8,001 - 8,100</u>	<u>921</u>	<u>1,445</u>	<u>1,646</u>	<u>1,835</u>	<u>2,018</u>	<u>2,196</u>
542	<u>8,101 - 8,200</u>	<u>926</u>	<u>1,448</u>	<u>1,649</u>	<u>1,838</u>	<u>2,022</u>	<u>2,200</u>
543	<u>8,201 - 8,300</u>	<u>933</u>	<u>1,451</u>	<u>1,652</u>	<u>1,842</u>	<u>2,026</u>	<u>2,204</u>
544	<u>8,301 - 8,400</u>	<u>938</u>	<u>1,454</u>	<u>1,655</u>	<u>1,845</u>	<u>2,029</u>	<u>2,208</u>
545	<u>8,401 - 8,500</u>	<u>944</u>	<u>1,460</u>	<u>1,661</u>	<u>1,852</u>	<u>2,037</u>	<u>2,216</u>
546	<u>8,501 - 8,600</u>	<u>949</u>	<u>1,475</u>	<u>1,678</u>	<u>1,871</u>	<u>2,058</u>	<u>2,240</u>
547	<u>8,601 - 8,700</u>	<u>954</u>	<u>1,491</u>	<u>1,696</u>	<u>1,891</u>	<u>2,080</u>	<u>2,263</u>
548	<u>8,701 - 8,800</u>	<u>960</u>	<u>1,506</u>	<u>1,714</u>	<u>1,911</u>	<u>2,102</u>	<u>2,287</u>
549	<u>8,801 - 8,900</u>	<u>965</u>	<u>1,522</u>	<u>1,732</u>	<u>1,931</u>	<u>2,124</u>	<u>2,311</u>
550	<u>8,901 - 9,000</u>	<u>971</u>	<u>1,537</u>	<u>1,749</u>	<u>1,951</u>	<u>2,146</u>	<u>2,334</u>
551	<u>9,001 - 9,100</u>	<u>976</u>	<u>1,553</u>	<u>1,767</u>	<u>1,970</u>	<u>2,167</u>	<u>2,358</u>
552	<u>9,101 - 9,200</u>	<u>983</u>	<u>1,568</u>	<u>1,785</u>	<u>1,990</u>	<u>2,189</u>	<u>2,382</u>
553	<u>9,201 - 9,300</u>	<u>988</u>	<u>1,584</u>	<u>1,803</u>	<u>2,010</u>	<u>2,211</u>	<u>2,405</u>
554	<u>9,301 - 9,400</u>	<u>994</u>	<u>1,599</u>	<u>1,820</u>	<u>2,030</u>	<u>2,233</u>	<u>2,429</u>

555	<u>9,401 - 9,500</u>	<u>999</u>	<u>1,614</u>	<u>1,838</u>	<u>2,049</u>	<u>2,254</u>	<u>2,453</u>
556	<u>9,501 - 9,600</u>	<u>1,004</u>	<u>1,630</u>	<u>1,856</u>	<u>2,069</u>	<u>2,276</u>	<u>2,477</u>
557	<u>9,601 - 9,700</u>	<u>1,010</u>	<u>1,645</u>	<u>1,874</u>	<u>2,089</u>	<u>2,298</u>	<u>2,500</u>
558	<u>9,701 - 9,800</u>	<u>1,015</u>	<u>1,661</u>	<u>1,891</u>	<u>2,109</u>	<u>2,320</u>	<u>2,524</u>
559	<u>9,801 - 9,900</u>	<u>1,021</u>	<u>1,673</u>	<u>1,905</u>	<u>2,124</u>	<u>2,336</u>	<u>2,542</u>
560	<u>9,901 - 10,000</u>	<u>1,026</u>	<u>1,683</u>	<u>1,917</u>	<u>2,137</u>	<u>2,351</u>	<u>2,557</u>
561	<u>10,001 - 10,100</u>	<u>1,033</u>	<u>1,694</u>	<u>1,928</u>	<u>2,150</u>	<u>2,365</u>	<u>2,573</u>
562	<u>10,101 - 10,200</u>	<u>1,039</u>	<u>1,704</u>	<u>1,940</u>	<u>2,163</u>	<u>2,379</u>	<u>2,589</u>
563	<u>10,201 - 10,300</u>	<u>1,045</u>	<u>1,715</u>	<u>1,951</u>	<u>2,176</u>	<u>2,394</u>	<u>2,604</u>
564	<u>10,301 - 10,400</u>	<u>1,051</u>	<u>1,725</u>	<u>1,963</u>	<u>2,189</u>	<u>2,408</u>	<u>2,620</u>
565	<u>10,401 - 10,500</u>	<u>1,058</u>	<u>1,736</u>	<u>1,975</u>	<u>2,202</u>	<u>2,422</u>	<u>2,635</u>
566	<u>10,501 - 10,600</u>	<u>1,064</u>	<u>1,746</u>	<u>1,986</u>	<u>2,215</u>	<u>2,436</u>	<u>2,651</u>
567	<u>10,601 - 10,700</u>	<u>1,070</u>	<u>1,757</u>	<u>1,998</u>	<u>2,228</u>	<u>2,451</u>	<u>2,666</u>
568	<u>10,701 - 10,800</u>	<u>1,077</u>	<u>1,767</u>	<u>2,010</u>	<u>2,241</u>	<u>2,465</u>	<u>2,682</u>
569	<u>10,801 - 10,900</u>	<u>1,083</u>	<u>1,778</u>	<u>2,021</u>	<u>2,254</u>	<u>2,479</u>	<u>2,697</u>
570	<u>10,901 - 11,000</u>	<u>1,090</u>	<u>1,788</u>	<u>2,033</u>	<u>2,267</u>	<u>2,494</u>	<u>2,713</u>
571	<u>11,001 - 11,100</u>	<u>1,096</u>	<u>1,799</u>	<u>2,045</u>	<u>2,280</u>	<u>2,508</u>	<u>2,729</u>
572	<u>11,101 - 11,200</u>	<u>1,103</u>	<u>1,809</u>	<u>2,056</u>	<u>2,293</u>	<u>2,522</u>	<u>2,744</u>
573	<u>11,201 - 11,300</u>	<u>1,109</u>	<u>1,820</u>	<u>2,068</u>	<u>2,306</u>	<u>2,537</u>	<u>2,760</u>
574	<u>11,301 - 11,400</u>	<u>1,116</u>	<u>1,830</u>	<u>2,080</u>	<u>2,319</u>	<u>2,551</u>	<u>2,775</u>
575	<u>11,401 - 11,500</u>	<u>1,123</u>	<u>1,841</u>	<u>2,091</u>	<u>2,332</u>	<u>2,565</u>	<u>2,791</u>
576	<u>11,501 - 11,600</u>	<u>1,129</u>	<u>1,851</u>	<u>2,103</u>	<u>2,345</u>	<u>2,579</u>	<u>2,806</u>
577	<u>11,601 - 11,700</u>	<u>1,136</u>	<u>1,862</u>	<u>2,115</u>	<u>2,358</u>	<u>2,594</u>	<u>2,822</u>
578	<u>11,701 - 11,800</u>	<u>1,143</u>	<u>1,872</u>	<u>2,126</u>	<u>2,371</u>	<u>2,608</u>	<u>2,838</u>
579	<u>11,801 - 11,900</u>	<u>1,150</u>	<u>1,882</u>	<u>2,138</u>	<u>2,383</u>	<u>2,622</u>	<u>2,852</u>
580	<u>11,901 - 12,000</u>	<u>1,157</u>	<u>1,892</u>	<u>2,148</u>	<u>2,395</u>	<u>2,635</u>	<u>2,867</u>
581	<u>12,001 - 12,100</u>	<u>1,164</u>	<u>1,901</u>	<u>2,159</u>	<u>2,407</u>	<u>2,648</u>	<u>2,881</u>
582	<u>12,101 - 12,200</u>	<u>1,171</u>	<u>1,910</u>	<u>2,170</u>	<u>2,419</u>	<u>2,661</u>	<u>2,895</u>
583	<u>12,201 - 12,300</u>	<u>1,178</u>	<u>1,919</u>	<u>2,180</u>	<u>2,431</u>	<u>2,674</u>	<u>2,910</u>
584	<u>12,301 - 12,400</u>	<u>1,185</u>	<u>1,929</u>	<u>2,191</u>	<u>2,443</u>	<u>2,687</u>	<u>2,924</u>
585	<u>12,401 - 12,500</u>	<u>1,192</u>	<u>1,938</u>	<u>2,202</u>	<u>2,455</u>	<u>2,700</u>	<u>2,938</u>

S.B. 23**12-15-06 10:10 AM**

586	<u>12,501 - 12,600</u>	<u>1,199</u>	<u>1,947</u>	<u>2,212</u>	<u>2,467</u>	<u>2,714</u>	<u>2,952</u>
587	<u>12,601 - 12,700</u>	<u>1,206</u>	<u>1,956</u>	<u>2,223</u>	<u>2,479</u>	<u>2,727</u>	<u>2,967</u>
588	<u>12,701 - 12,800</u>	<u>1,213</u>	<u>1,966</u>	<u>2,234</u>	<u>2,491</u>	<u>2,740</u>	<u>2,981</u>
589	<u>12,801 - 12,900</u>	<u>1,220</u>	<u>1,975</u>	<u>2,245</u>	<u>2,503</u>	<u>2,753</u>	<u>2,995</u>
590	<u>12,901 - 13,000</u>	<u>1,227</u>	<u>1,984</u>	<u>2,255</u>	<u>2,514</u>	<u>2,766</u>	<u>3,009</u>
591	<u>13,001 - 13,100</u>	<u>1,233</u>	<u>1,993</u>	<u>2,265</u>	<u>2,525</u>	<u>2,778</u>	<u>3,022</u>
592	<u>13,101 - 13,200</u>	<u>1,239</u>	<u>2,001</u>	<u>2,275</u>	<u>2,536</u>	<u>2,790</u>	<u>3,035</u>
593	<u>13,201 - 13,300</u>	<u>1,245</u>	<u>2,010</u>	<u>2,285</u>	<u>2,547</u>	<u>2,802</u>	<u>3,049</u>
594	<u>13,301 - 13,400</u>	<u>1,250</u>	<u>2,018</u>	<u>2,294</u>	<u>2,558</u>	<u>2,814</u>	<u>3,062</u>
595	<u>13,401 - 13,500</u>	<u>1,256</u>	<u>2,027</u>	<u>2,304</u>	<u>2,569</u>	<u>2,826</u>	<u>3,075</u>
596	<u>13,501 - 13,600</u>	<u>1,262</u>	<u>2,035</u>	<u>2,314</u>	<u>2,580</u>	<u>2,838</u>	<u>3,088</u>
597	<u>13,601 - 13,700</u>	<u>1,267</u>	<u>2,044</u>	<u>2,324</u>	<u>2,591</u>	<u>2,850</u>	<u>3,101</u>
598	<u>13,701 - 13,800</u>	<u>1,273</u>	<u>2,052</u>	<u>2,334</u>	<u>2,602</u>	<u>2,862</u>	<u>3,114</u>
599	<u>13,801 - 13,900</u>	<u>1,279</u>	<u>2,061</u>	<u>2,344</u>	<u>2,613</u>	<u>2,875</u>	<u>3,127</u>
600	<u>13,901 - 14,000</u>	<u>1,284</u>	<u>2,069</u>	<u>2,354</u>	<u>2,624</u>	<u>2,887</u>	<u>3,141</u>
601	<u>14,001 - 14,100</u>	<u>1,290</u>	<u>2,078</u>	<u>2,363</u>	<u>2,635</u>	<u>2,899</u>	<u>3,154</u>
602	<u>14,101 - 14,200</u>	<u>1,296</u>	<u>2,087</u>	<u>2,373</u>	<u>2,646</u>	<u>2,911</u>	<u>3,167</u>
603	<u>14,201 - 14,300</u>	<u>1,301</u>	<u>2,095</u>	<u>2,383</u>	<u>2,657</u>	<u>2,923</u>	<u>3,180</u>
604	<u>14,301 - 14,400</u>	<u>1,306</u>	<u>2,104</u>	<u>2,393</u>	<u>2,668</u>	<u>2,935</u>	<u>3,193</u>
605	<u>14,401 - 14,500</u>	<u>1,312</u>	<u>2,112</u>	<u>2,403</u>	<u>2,679</u>	<u>2,947</u>	<u>3,206</u>
606	<u>14,501 - 14,600</u>	<u>1,317</u>	<u>2,121</u>	<u>2,413</u>	<u>2,690</u>	<u>2,959</u>	<u>3,220</u>
607	<u>14,601 - 14,700</u>	<u>1,323</u>	<u>2,129</u>	<u>2,423</u>	<u>2,701</u>	<u>2,971</u>	<u>3,233</u>
608	<u>14,701 - 14,800</u>	<u>1,329</u>	<u>2,138</u>	<u>2,432</u>	<u>2,712</u>	<u>2,983</u>	<u>3,246</u>
609	<u>14,801 - 14,900</u>	<u>1,334</u>	<u>2,146</u>	<u>2,442</u>	<u>2,723</u>	<u>2,995</u>	<u>3,259</u>
610	<u>14,901 - 15,000</u>	<u>1,340</u>	<u>2,155</u>	<u>2,452</u>	<u>2,734</u>	<u>3,008</u>	<u>3,272</u>
611	<u>15,001 - 15,100</u>	<u>1,345</u>	<u>2,163</u>	<u>2,461</u>	<u>2,744</u>	<u>3,018</u>	<u>3,284</u>
612	<u>15,101 - 15,200</u>	<u>1,351</u>	<u>2,170</u>	<u>2,469</u>	<u>2,752</u>	<u>3,028</u>	<u>3,294</u>
613	<u>15,201 - 15,300</u>	<u>1,357</u>	<u>2,177</u>	<u>2,476</u>	<u>2,761</u>	<u>3,037</u>	<u>3,304</u>
614	<u>15,301 - 15,400</u>	<u>1,362</u>	<u>2,184</u>	<u>2,484</u>	<u>2,769</u>	<u>3,046</u>	<u>3,314</u>
615	<u>15,401 - 15,500</u>	<u>1,368</u>	<u>2,191</u>	<u>2,491</u>	<u>2,778</u>	<u>3,056</u>	<u>3,325</u>
616	<u>15,501 - 15,600</u>	<u>1,373</u>	<u>2,198</u>	<u>2,499</u>	<u>2,786</u>	<u>3,065</u>	<u>3,335</u>

617	<u>15,601 - 15,700</u>	<u>1,379</u>	<u>2,205</u>	<u>2,507</u>	<u>2,795</u>	<u>3,074</u>	<u>3,345</u>
618	<u>15,701 - 15,800</u>	<u>1,384</u>	<u>2,211</u>	<u>2,514</u>	<u>2,803</u>	<u>3,084</u>	<u>3,355</u>
619	<u>15,801 - 15,900</u>	<u>1,390</u>	<u>2,218</u>	<u>2,522</u>	<u>2,812</u>	<u>3,093</u>	<u>3,365</u>
620	<u>15,901 - 16,000</u>	<u>1,395</u>	<u>2,225</u>	<u>2,529</u>	<u>2,820</u>	<u>3,102</u>	<u>3,375</u>
621	<u>16,001 - 16,100</u>	<u>1,401</u>	<u>2,232</u>	<u>2,537</u>	<u>2,829</u>	<u>3,112</u>	<u>3,385</u>
622	<u>16,101 - 16,200</u>	<u>1,407</u>	<u>2,239</u>	<u>2,545</u>	<u>2,837</u>	<u>3,121</u>	<u>3,396</u>
623	<u>16,201 - 16,300</u>	<u>1,412</u>	<u>2,246</u>	<u>2,552</u>	<u>2,846</u>	<u>3,130</u>	<u>3,406</u>
624	<u>16,301 - 16,400</u>	<u>1,418</u>	<u>2,253</u>	<u>2,560</u>	<u>2,854</u>	<u>3,140</u>	<u>3,416</u>
625	<u>16,401 - 16,500</u>	<u>1,423</u>	<u>2,260</u>	<u>2,567</u>	<u>2,863</u>	<u>3,149</u>	<u>3,426</u>
626	<u>16,501 - 16,600</u>	<u>1,429</u>	<u>2,267</u>	<u>2,575</u>	<u>2,871</u>	<u>3,158</u>	<u>3,436</u>
627	<u>16,601 - 16,700</u>	<u>1,434</u>	<u>2,274</u>	<u>2,583</u>	<u>2,880</u>	<u>3,168</u>	<u>3,446</u>
628	<u>16,701 - 16,800</u>	<u>1,440</u>	<u>2,281</u>	<u>2,590</u>	<u>2,888</u>	<u>3,177</u>	<u>3,457</u>
629	<u>16,801 - 16,900</u>	<u>1,445</u>	<u>2,288</u>	<u>2,598</u>	<u>2,897</u>	<u>3,186</u>	<u>3,467</u>
630	<u>16,901 - 17,000</u>	<u>1,451</u>	<u>2,295</u>	<u>2,605</u>	<u>2,905</u>	<u>3,196</u>	<u>3,477</u>
631	<u>17,001 - 17,100</u>	<u>1,456</u>	<u>2,302</u>	<u>2,613</u>	<u>2,914</u>	<u>3,205</u>	<u>3,487</u>
632	<u>17,101 - 17,200</u>	<u>1,462</u>	<u>2,309</u>	<u>2,621</u>	<u>2,922</u>	<u>3,214</u>	<u>3,497</u>
633	<u>17,201 - 17,300</u>	<u>1,467</u>	<u>2,316</u>	<u>2,628</u>	<u>2,931</u>	<u>3,224</u>	<u>3,507</u>
634	<u>17,301 - 17,400</u>	<u>1,473</u>	<u>2,323</u>	<u>2,636</u>	<u>2,939</u>	<u>3,233</u>	<u>3,517</u>
635	<u>17,401 - 17,500</u>	<u>1,478</u>	<u>2,330</u>	<u>2,643</u>	<u>2,947</u>	<u>3,242</u>	<u>3,528</u>
636	<u>17,501 - 17,600</u>	<u>1,483</u>	<u>2,337</u>	<u>2,651</u>	<u>2,956</u>	<u>3,252</u>	<u>3,538</u>
637	<u>17,601 - 17,700</u>	<u>1,489</u>	<u>2,344</u>	<u>2,659</u>	<u>2,964</u>	<u>3,261</u>	<u>3,548</u>
638	<u>17,701 - 17,800</u>	<u>1,494</u>	<u>2,351</u>	<u>2,666</u>	<u>2,973</u>	<u>3,270</u>	<u>3,558</u>
639	<u>17,801 - 17,900</u>	<u>1,499</u>	<u>2,358</u>	<u>2,674</u>	<u>2,981</u>	<u>3,280</u>	<u>3,568</u>
640	<u>17,901 - 18,000</u>	<u>1,505</u>	<u>2,365</u>	<u>2,682</u>	<u>2,990</u>	<u>3,289</u>	<u>3,578</u>
641	<u>18,001 - 18,100</u>	<u>1,510</u>	<u>2,372</u>	<u>2,689</u>	<u>2,998</u>	<u>3,298</u>	<u>3,588</u>
642	<u>18,101 - 18,200</u>	<u>1,516</u>	<u>2,379</u>	<u>2,697</u>	<u>3,007</u>	<u>3,308</u>	<u>3,599</u>
643	<u>18,201 - 18,300</u>	<u>1,520</u>	<u>2,386</u>	<u>2,704</u>	<u>3,015</u>	<u>3,317</u>	<u>3,609</u>
644	<u>18,301 - 18,400</u>	<u>1,525</u>	<u>2,392</u>	<u>2,712</u>	<u>3,024</u>	<u>3,326</u>	<u>3,619</u>
645	<u>18,401 - 18,500</u>	<u>1,530</u>	<u>2,399</u>	<u>2,720</u>	<u>3,032</u>	<u>3,336</u>	<u>3,629</u>
646	<u>18,501 - 18,600</u>	<u>1,535</u>	<u>2,406</u>	<u>2,727</u>	<u>3,041</u>	<u>3,345</u>	<u>3,639</u>
647	<u>18,601 - 18,700</u>	<u>1,540</u>	<u>2,413</u>	<u>2,735</u>	<u>3,049</u>	<u>3,354</u>	<u>3,649</u>

648	<u>18,701 - 18,800</u>	<u>1,545</u>	<u>2,420</u>	<u>2,742</u>	<u>3,058</u>	<u>3,364</u>	<u>3,659</u>
649	<u>18,801 - 18,900</u>	<u>1,550</u>	<u>2,427</u>	<u>2,750</u>	<u>3,066</u>	<u>3,373</u>	<u>3,670</u>
650	<u>18,901 - 19,000</u>	<u>1,555</u>	<u>2,434</u>	<u>2,758</u>	<u>3,075</u>	<u>3,382</u>	<u>3,680</u>
651	<u>19,001 - 19,100</u>	<u>1,560</u>	<u>2,441</u>	<u>2,765</u>	<u>3,083</u>	<u>3,391</u>	<u>3,690</u>
652	<u>19,101 - 19,200</u>	<u>1,565</u>	<u>2,448</u>	<u>2,773</u>	<u>3,092</u>	<u>3,401</u>	<u>3,700</u>
653	<u>19,201 - 19,300</u>	<u>1,570</u>	<u>2,455</u>	<u>2,780</u>	<u>3,100</u>	<u>3,410</u>	<u>3,710</u>
654	<u>19,301 - 19,400</u>	<u>1,575</u>	<u>2,462</u>	<u>2,788</u>	<u>3,109</u>	<u>3,419</u>	<u>3,720</u>
655	<u>19,401 - 19,500</u>	<u>1,580</u>	<u>2,469</u>	<u>2,796</u>	<u>3,117</u>	<u>3,429</u>	<u>3,731</u>
656	<u>19,501 - 19,600</u>	<u>1,585</u>	<u>2,476</u>	<u>2,803</u>	<u>3,126</u>	<u>3,438</u>	<u>3,741</u>
657	<u>19,601 - 19,700</u>	<u>1,590</u>	<u>2,483</u>	<u>2,811</u>	<u>3,134</u>	<u>3,447</u>	<u>3,751</u>
658	<u>19,701 - 19,800</u>	<u>1,595</u>	<u>2,490</u>	<u>2,818</u>	<u>3,143</u>	<u>3,457</u>	<u>3,761</u>
659	<u>19,801 - 19,900</u>	<u>1,600</u>	<u>2,497</u>	<u>2,826</u>	<u>3,151</u>	<u>3,466</u>	<u>3,771</u>
660	<u>19,901 - 20,000</u>	<u>1,605</u>	<u>2,504</u>	<u>2,834</u>	<u>3,159</u>	<u>3,475</u>	<u>3,781</u>

LOW INCOME TABLE

(Obligor Parent Only)

[Monthly Adj:

Gross Income _____ Number of Children]

	[1	2	3	4	5	6]
[From _____ To]						
[650 - 675	23	23	23	23	24	24]
[676 - 700	45	46	46	47	47	48]
[701 - 725	68	68	69	70	71	71]
[726 - 750	90	91	92	93	94	95]
[751 - 775	113	114	115	116	118	119]
[776 - 800		137	138	140	141	143]
[801 - 825		159	161	163	165	166]
[826 - 850		182	184	186	188	190]
[851 - 875		205	207	209	212	214]
[876 - 900		228	230	233	235	238]
[901 - 925		250	253	256	259	261]
[926 - 950			276	279	282	285]

679	[951 - 975	299	302	306	309]
680	[976 - 1,000		326	329	333]
681	[1,001 - 1,050		372	376	380]

682 Monthly Combined

683 Adj. Gross Income

Number of Children

684		<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
685	<u>From To</u>						
686	<u>0 - 649</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
687	<u>650 - 675</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>31</u>	<u>31</u>
688	<u>676 - 700</u>	<u>58</u>	<u>60</u>	<u>60</u>	<u>61</u>	<u>61</u>	<u>62</u>
689	<u>701 - 725</u>	<u>88</u>	<u>88</u>	<u>90</u>	<u>91</u>	<u>92</u>	<u>92</u>
690	<u>726 - 750</u>	<u>117</u>	<u>118</u>	<u>119</u>	<u>120</u>	<u>122</u>	<u>123</u>
691	<u>751 - 775</u>	<u>147</u>	<u>148</u>	<u>149</u>	<u>151</u>	<u>153</u>	<u>155</u>
692	<u>776 - 800</u>		<u>178</u>	<u>179</u>	<u>182</u>	<u>183</u>	<u>186</u>
693	<u>801 - 825</u>		<u>207</u>	<u>209</u>	<u>212</u>	<u>214</u>	<u>216</u>
694	<u>826 - 850</u>		<u>236</u>	<u>239</u>	<u>242</u>	<u>244</u>	<u>247</u>
695	<u>851 - 875</u>		<u>266</u>	<u>269</u>	<u>272</u>	<u>275</u>	<u>278</u>
696	<u>876 - 900</u>		<u>296</u>	<u>299</u>	<u>303</u>	<u>305</u>	<u>309</u>
697	<u>901 - 925</u>		<u>325</u>	<u>329</u>	<u>333</u>	<u>337</u>	<u>339</u>
698	<u>926 - 950</u>			<u>359</u>	<u>363</u>	<u>366</u>	<u>370</u>
699	<u>951 - 975</u>			<u>389</u>	<u>393</u>	<u>398</u>	<u>402</u>
700	<u>976 - 1,000</u>				<u>424</u>	<u>428</u>	<u>433</u>
701	<u>1,001 - 1,050</u>				<u>484</u>	<u>489</u>	<u>494</u>

702 Section 7. Section **78-45-7.15** is amended to read:

703 **78-45-7.15. Medical expenses.**

704 (1) The court shall order that insurance for the medical expenses of the minor children
705 be provided by a parent if it is available at a reasonable cost.

706 (2) In determining which parent shall be ordered to maintain insurance for medical
707 expenses, the court or administrative agency may consider the:

- 708 (a) reasonableness of the cost;
- 709 (b) availability of a group insurance policy;

710 (c) coverage of the policy; and

711 (d) preference of the custodial parent.

712 (3) The order shall require each parent to share equally the out-of-pocket costs of the
713 premium actually paid by a parent for the children's portion of insurance.

714 (4) The parent who provides the insurance coverage may receive credit against the base
715 child support award or recover the other parent's share of the children's portion of the premium.
716 In cases in which the parent does not have insurance but another member of the parent's
717 household provides insurance coverage for the children, the parent may receive credit against
718 the base child support award or recover the other parent's share of the children's portion of the
719 premium.

720 (5) The children's portion of the premium is a per capita share of the premium actually
721 paid. The premium expense for the children shall be calculated by dividing the premium
722 amount by the number of persons covered under the policy and multiplying the result by the
723 number of children in the instant case.

724 (6) The order shall require ~~[each parent]~~ the parents to share equally all reasonable and
725 necessary uninsured medical expenses incurred for the dependent children, including but not
726 limited to deductibles and copayments~~[, incurred for the dependent children]~~.

727 (7) The parent ordered to maintain insurance shall provide verification of coverage to
728 the other parent, or to the Office of Recovery Services under Title IV of the Social Security
729 Act, 42 U.S.C. Section 601 et seq., upon initial enrollment of the dependent children, and
730 thereafter on or before January 2 of each calendar year. The parent shall notify the other
731 parent, or the Office of Recovery Services under Title IV of the Social Security Act, 42 U.S.C.
732 Section 601 et seq., of any change of insurance carrier, premium, or benefits within 30 calendar
733 days of the date he first knew or should have known of the change.

734 (8) A parent who incurs medical expenses shall provide written verification of the cost
735 and payment of medical expenses to the other parent within 30 days of payment.

736 (9) In addition to any other sanctions provided by the court, a parent incurring medical
737 expenses may be denied the right to receive credit for the expenses or to recover the other
738 parent's share of the expenses if that parent fails to comply with Subsections (7) and (8).

739 Section 8. Section **78-45-7.16** is amended to read:

740 **78-45-7.16. Child care expenses -- Expenses not incurred.**

741 (1) The child support order shall require that each parent share [~~equally~~] proportionally
742 the reasonable work-related child care expenses of the parents based on each parent's
743 percentage of the combined adjusted gross income amount identified on the child support
744 worksheet.

745 (2) (a) If an actual expense for child care is incurred, a parent shall begin paying his
746 share on a monthly basis immediately upon presentation of proof of the child care expense, but
747 if the child care expense ceases to be incurred, that parent may suspend making monthly
748 payment of that expense while it is not being incurred, without obtaining a modification of the
749 child support order.

750 (b) (i) In the absence of a court order to the contrary, a parent who incurs child care
751 expense shall provide written verification of the cost and identity of a child care provider to the
752 other parent upon initial engagement of a provider and thereafter on the request of the other
753 parent.

754 (ii) In the absence of a court order to the contrary, the parent shall notify the other
755 parent of any change of child care provider or the monthly expense of child care within 30
756 calendar days of the date of the change.

757 (3) In addition to any other sanctions provided by the court, a parent incurring child
758 care expenses may be denied the right to receive credit for the expenses or to recover the other
759 parent's share of the expenses if the parent incurring the expenses fails to comply with
760 Subsection (2)(b).

761 Section 9. Section ~~78-45-7.21~~ is amended to read:

762 **~~78-45-7.21. Award of tax exemption for dependent children.~~**

763 (1) No presumption exists as to which parent should be awarded the right to claim a
764 child or children as exemptions for federal and state income tax purposes. Unless the parties
765 otherwise stipulate in writing, the court [~~or administrative agency~~] shall award in any final
766 order the exemption on a case-by-case basis.

767 (2) In awarding the exemption, the court [~~or administrative agency~~] shall consider:

768 (a) [~~as the primary factor,~~] the relative contribution of each parent to the cost of raising
769 the child; [~~and~~]

770 (b) [~~among other factors,~~] the relative tax benefit to each parent[~~-~~]; and

771 (c) that the child support guidelines tables incorporate the presumption that the

772 custodial parent claims the children for tax purposes and the noncustodial parent's tax filing
773 status is single with no dependents.

774 (3) Notwithstanding Subsection (2), the court [~~or administrative agency~~] may not
775 award any exemption to the noncustodial parent if that parent is not current in his child support
776 obligation, in which case the court [~~or administrative agency~~] may award an exemption to the
777 custodial parent.

778 (4) An exemption may not be awarded to a parent unless the award will result in a tax
779 benefit to that parent.

780 Section 10. **Effective date.**

781 This bill takes effect on July 1, 2008.

Legislative Review Note
as of 11-16-06 9:00 AM

Office of Legislative Research and General Counsel

Interim Committee Note
as of 12-15-06 10:10 AM

The Judiciary Interim Committee recommended this bill.

S.B. 23 - Child Support Guidelines

Fiscal Note

2007 General Session
State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for businesses or local governments. Individuals both paying and receiving child support will be impacted.

12/27/2006, 1:44:24 PM, Lead Analyst: Byrne, D.

Office of the Legislative Fiscal Analyst