

**Effective 9/1/2024**

**Part 2**  
**Calculation and Adjustment of Child Support**

**81-6-201 Definitions for part.**

Reserved.

Enacted by Chapter 366, 2024 General Session

**81-6-202 Determination of amount of child support -- Application of child support guidelines -- Requirements for child support order.**

- (1)
  - (a) If a prior child support order does not exist, a substantial change in circumstances has occurred, or a petition to modify a child support order as described in Section 81-6-212 is filed, the court determining the amount of prospective child support shall require each party to file a proposed award of child support using the child support guidelines before the court enters or modifies a child support order.
  - (b) When no prior child support order exists, the court or administrative agency shall determine and assess all arrearages based upon the child support guidelines.
- (2)
  - (a) The court or administrative agency shall apply the child support guidelines as a rebuttable presumption in establishing or modifying the amount of temporary or permanent child support.
  - (b) The rebuttable presumption means the provisions and considerations required by the child support guidelines, the award amounts resulting from the application of the child support guidelines, and the use of worksheets consistent with the child support guidelines are presumed to be correct, unless the child support guidelines are rebutted in accordance with this section.
- (3)
  - (a) A written finding or specific finding on the record supporting the conclusion that complying with a provision of the child support guidelines or ordering an award amount resulting from use of the child support guidelines would be unjust, inappropriate, or not in the best interest of a child in a particular case is sufficient to rebut the presumption in that case.
  - (b) If an order rebuts the presumption through findings, the order is considered a deviated order.
- (4) The following are considered deviations from the child support guidelines, if:
  - (a) the order includes a written finding that the order is a deviation from the child support guidelines;
  - (b) the worksheet has:
    - (i) the box checked for a deviation; and
    - (ii) an explanation as to the reason; or
  - (c) the deviation is made because there were more children than provided for in the child support tables.
- (5) If the amount in the order and the amount on the worksheet differ by \$10 or more:
  - (a) the order is considered deviated; and
  - (b) the incomes listed on the worksheet may not be used in adjusting support for emancipation as described in Section 81-6-213.
- (6) If the court finds sufficient evidence to rebut the guidelines as described in Subsection (3), the court shall establish child support after considering all relevant factors, including:

- (a) the standard of living and situation of the parties;
  - (b) the relative wealth and income of the parties;
  - (c) the ability of the obligor to earn;
  - (d) the ability of the obligee to earn;
  - (e) the ability of an incapacitated adult child to earn, or other benefits received by the adult child or on the adult child's behalf including Supplemental Security Income;
  - (f) the needs of the obligee, the obligor, and the child;
  - (g) the ages of the parties; and
  - (h) the responsibilities of the obligor and the obligee for the support of others.
- (7)
- (a) If there are children of either parent who live in the home of that parent and are not children in common to both parties, the court or administrative agency, at the option of either party, may take into account the children under the child support guidelines in setting a base child support award as described in Subsection (8).
  - (b) Additional worksheets shall be prepared that calculate the base child support award of the respective parents for the additional children.
  - (c) The court or administrative agency shall subtract the base child support award calculated under Subsection (7)(b) from the appropriate parent's income before determining the award in the case described in Subsection (7)(a).
- (8) In a proceeding to adjust or modify a child support order, the court or administrative agency may consider children, who are born after the entry of the child support order and are not in common to both parties, to mitigate an increase in the award, but the court or administrative agency may not consider the children:
- (a) for the benefit of the obligee if the credit would increase the support obligation of the obligor from the most recent child support order; or
  - (b) for the benefit of the obligor if the amount of support received by the obligee would be decreased from the most recent child support order.
- (9) A stipulated amount for child support or combined child support and alimony is adequate under the child support guidelines if the stipulated child support amount or combined amount equals or exceeds the base child support award required by the child support guidelines.
- (10) The court shall include the following provisions in a child support order:
- (a) a provision establishing the monthly amount of child support obligation for each parent in accordance with the child support guidelines;
  - (b) a provision assigning responsibility for the payment of reasonable and necessary medical expenses for the child as described in Section 81-6-208;
  - (c) a provision requiring the purchase and maintenance of appropriate health care insurance for the medical expenses of the child as described in Section 81-6-208 if health care insurance is or becomes available at a reasonable cost;
  - (d) a provision regarding the child care expenses and costs as described in Section 81-6-209;
  - (e) a provision regarding each parent's right to claim a child as a tax exemption for federal and state income tax purposes in accordance with Section 81-6-210;
  - (f) provisions for income withholding as a means of collecting child support, in accordance with Title 26B, Chapter 9, Part 3, Income Withholding in IV-D Cases, and Title 26B, Chapter 9, Part 4, Income Withholding in Non IV-D Cases; and
  - (g) a provision regarding a parent's opportunity to adjust a child support order as described in Section 81-6-212.
- (11) The office shall include the provisions described in Section 26B-9-224 in a child support order.

Renumbered and Amended by Chapter 366, 2024 General Session

**81-6-203 Determination of gross income for child support -- Imputing income to a parent.**

- (1)
  - (a) Each parent shall provide verification of current income to the court or administrative agency.
  - (b) Each parent shall provide year-to-date pay stubs or employer statements and complete copies of tax returns from at least the most recent year, unless the court finds the verification is not reasonably available.
  - (c) Verification of income from records maintained by the Department of Workforce Services may be substituted for pay stubs, employer statements, and income tax returns.
- (2)
  - (a) To calculate gross income of a parent, the court or administrative agency may include:
    - (i) prospective income of the parent, including income from earned and nonearned sources, such as salaries, wages, commissions, royalties, bonuses, rents, gifts from anyone, prizes, dividends, severance pay, pensions, interest, trust income, alimony from previous marriages, annuities, capital gains, Social Security benefits, worker compensation benefits, unemployment compensation, income replacement disability insurance benefits, and payments from nonmeans-tested government programs; and
    - (ii) income imputed to the parent as described in Subsection (6).
  - (b) Income from earned income sources is limited to the equivalent of one full-time 40-hour job.
  - (c) If and only if during the time before the original support order, the parent normally and consistently worked more than 40 hours at the parent's job, the court may consider this extra time as a pattern in calculating the parent's ability to provide child support.
- (3)
  - (a) The court or administrative agency shall use historical and current earnings to determine whether an underemployment or overemployment situation exists.
  - (b) When establishing or modifying a child support order for an obligor who is a parent and incarcerated, the office shall follow the requirements of Section 81-6-211.5.
- (4)
  - (a) To calculate income from self-employment or operation of a business, the court or administrative agency:
    - (i) shall calculate gross income from self-employment or operation of a business by subtracting necessary expenses required for self-employment or business operation from gross receipts;
    - (ii) shall review income and expenses from self-employment or operation of a business to determine an appropriate level of gross income available to the parent to satisfy a child support award; and
    - (iii) may only deduct those expenses necessary to allow the business to operate at a reasonable level from gross receipts.
  - (b) Gross income determined under this Subsection (4) may differ from the amount of business income determined for tax purposes.
- (5) When possible, the court or administrative agency shall determine the average monthly gross income for each parent by:
  - (a) calculating the gross income of each parent on an annual basis; and
  - (b) dividing the annual gross income for each parent by 12.
- (6)
  - (a) The court or administrative agency may not impute income to a parent unless the parent stipulates to the amount imputed, the parent defaults, or, in contested cases, a hearing is held

- and the court or administrative agency enters findings of fact as to the evidentiary basis for the imputation.
- (b) If income is imputed to a parent, the court or administrative agency shall base income upon employment potential and probable earnings considering, to the extent known:
    - (i) employment opportunities;
    - (ii) work history;
    - (iii) occupation qualifications;
    - (iv) educational attainment;
    - (v) literacy;
    - (vi) age;
    - (vii) health;
    - (viii) criminal record;
    - (ix) other employment barriers and background factors; and
    - (x) prevailing earnings and job availability for persons of similar backgrounds in the community.
  - (c) If a parent has no recent work history or a parent's occupation is unknown, the court or administrative agency may impute an income to that parent at the federal minimum wage for a 40-hour work week.
  - (d) To impute a greater or lesser income, the court or administrative agency shall enter specific findings of fact as to the evidentiary basis for the imputation.
  - (e) The court or administrative agency may not impute income to a parent if any of the following conditions exist and the condition is not of a temporary nature:
    - (i) the reasonable costs of child care for the parents' minor child approach or equal the amount of income the custodial parent can earn;
    - (ii) a parent is physically or mentally unable to earn minimum wage;
    - (iii) a parent is engaged in career or occupational training to establish basic job skills; or
    - (iv) unusual emotional or physical needs of a child require the custodial parent's presence in the home.
- (7) Notwithstanding Subsection (2), the court or administrative agency may not include the following sources of income when calculating the gross income of a parent:
- (a) cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment Program;
  - (b) benefits received under a housing subsidy program, the Job Training Partnership Act, Supplemental Security Income, Social Security Disability Insurance, Medicaid, SNAP benefits, or General Assistance;
  - (c) other similar means-tested welfare benefits received by a parent;
  - (d) the earned income of a child who is the subject of a child support award; or
  - (e) except as otherwise provided in Subsection (8), the benefits to a child in the child's own right, such as Supplemental Security Income.
- (8)
- (a) The court or administrative agency shall credit, as child support, the amount of social security benefits received by a child due to the earnings of the parent on whose earning record the social security benefits are based by crediting the amount against the potential obligation of that parent.
  - (b) The court or administrative agency may consider other unearned income of a child as income of a parent depending upon the circumstances of each case.

Amended by Chapter 86, 2025 General Session

**81-6-204 General provisions for calculating child support -- Determination of base combined child support obligation.**

- (1) To calculate child support, the court or administrative agency shall determine the base combined child support obligation for the parents by:
  - (a) except as provided in Subsection (3), adjusting the average monthly gross income for each parent by subtracting any alimony previously ordered and paid and any child support previously ordered for that parent;
  - (b) adjusting the average monthly gross income for each parent by subtracting any credits deemed appropriate under Subsections 81-6-202(7) and (8);
  - (c) combining the adjusted average monthly gross incomes for both parents; and
  - (d) locating the base combined child support obligation in the base combined child support obligation table by finding:
    - (i) the combined adjusted average monthly gross incomes of the parents in the table; and
    - (ii) the total number of children in common to the parents.
- (2) The court or administrative agency may only use the income of the parents of the child to determine the base child support award.
- (3) The court or administrative agency may not subtract any alimony ordered in the pending proceeding from the gross incomes of the parents as described in Subsection (1)(a).
- (4) If there is no amount listed for the base combined child support obligation in the base combined child support obligation table, the base combined support obligation for the parents is \$0.
- (5) Upon determining the base combined child support obligation, the court or administrative agency shall make additional calculations as described in Section 81-6-205, 81-6-206, or 81-6-207 to determine the base child support award.
- (6)
  - (a) Except as provided in Subsection (6)(b), the court may consider any amount that an incapacitated adult child can contribute to the child's support and use the amount to justify a reduction in the amount of support ordered.
  - (b) If the case described in Subsection (6)(a) involves more than one child, the reduction may not be greater than the effect of reducing the total number of children by one.
- (7)
  - (a) The base combined child support obligation table provides combined child support obligations for up to six children.
  - (b) If a case involves more than six children, the court may add additional amounts to the base child support obligation shown in the base combined child support obligation table.
  - (c) Unless rebutted by Subsection 81-6-202(3), the court or administrative agency may not order an amount less than the amount that would be ordered for up to six children.
- (8)
  - (a) If the combined adjusted gross income exceeds the highest level specified in the base combined child support obligation table, the court shall order an appropriate and just amount of child support on a case-by-case basis, except that the court may not order an amount that is less than the highest level specified in the table for the number of children due child support.
  - (b) There is no maximum limit on the base child support award that a court may order using the child support tables.
- (9) The amount shown in a child support table is the child support amount for the total number of children not an amount per child.
- (10) For all worksheets, income and child support award figures are rounded to the nearest dollar.

Enacted by Chapter 366, 2024 General Session

**81-6-205 Sole physical custody -- Obligation calculations -- Change in physical custody.**

- (1) This section applies to a case in which a parent, or another person, is awarded sole physical custody of the children.
- (2) Except as provided in Subsections (3) and (4), the court or administrative agency shall determine the base child support award for each parent by:
  - (a) dividing each parent's monthly adjusted gross income by the combined monthly adjusted gross income to determine each parent's percentage; and
  - (b) multiplying each parent's percentage by the base combined child support obligation that is calculated as described in Subsection 81-6-204(1).
- (3)
  - (a) If the base combined child support obligation is \$0, the court or administrative agency shall establish the base child support award for each parent by:
    - (i) determining the individual monthly adjusted gross income for the parent;
    - (ii) locating the amount of the base child support award in the low income table by finding:
      - (A) the monthly adjusted gross income for the parent in the low income table; and
      - (B) the number of children in common with the parents.
  - (b) The corresponding amount in the low income table is the base child support award for that parent.
- (4)
  - (a) If a parent's individual monthly adjusted gross income is less than the highest amount of monthly adjusted gross income shown in the low income table, the court or administrative agency shall determine that the base child support award is the lesser of:
    - (i) the amount calculated using the base combined child support obligation table as described in Subsection (2); and
    - (ii) the amount calculated using the low income table as described in Subsection (3).
  - (b) If the monthly adjusted gross income of a parent is found in an area of the low income table in which no amount is shown, the court or administrative agency shall determine the base child support award by using the amount listed in the base combined child support obligation table and calculated as described in Subsection (2).
- (5) A base child support award in a sole physical custody case may not be less than \$30.
- (6) The amounts calculated under this section are rebuttable as described in Section 81-6-202.
- (7) A parent without sole physical custody of the children is an obligor and is required to pay the amount of child support calculated under this section.
- (8)
  - (a) When physical custody of a child changes after the original child support order, the parent without physical custody of the child is required to pay the amount of child support calculated under this section, without the need to modify the order, to:
    - (i) the parent who has physical custody of the child;
    - (ii) a relative to whom physical custody of the child has been voluntarily given; or
    - (iii) the state when the child is residing outside of the home in the protective custody, temporary custody, or care of the state or a state-licensed facility for at least 30 days.
  - (b) When physical custody of a child changes from the physical custody that is assumed in the original child support order calculated under this section, the modification of the child support order is not necessary even if only one parent is specifically ordered to pay in the child support order.

Enacted by Chapter 366, 2024 General Session

**81-6-206 Joint physical custody -- Obligation calculations.**

- (1) This section applies to a case in which the parents are awarded joint physical custody of the children.
- (2) If the base combined child support obligation that is calculated as described in Subsection 81-6-204(1) is \$0, the base child support award for each parent is \$0.
- (3) If the base combined child support obligation that is calculated as described in Subsection 81-6-204(1) is greater than \$0, the court or administrative agency shall determine each parent's share of the base combined child support obligation by:
  - (a) dividing each parent's monthly adjusted gross income by the combined monthly adjusted gross income to determine each parent's percentage; and
  - (b) multiplying each parent's percentage by the base combined child support obligation.
- (4) The court or administrative agency shall determine the base child support award for the parent with the lesser number of overnights by:
  - (a) multiplying the number of overnights over 110 and under 131 for that parent by .0027;
  - (b) multiplying the number calculated under Subsection (4)(a) by the base combined child support obligation;
  - (c) multiplying the number of overnights over 130 for that parent by .0084;
  - (d) multiplying the number calculated under Subsection (4)(c) by the base combined child support obligation; and
  - (e) subtracting the numbers calculated in Subsections (4)(b) and (4)(d) from that parent's share of the base combined child support obligation calculated under Subsection (3).
- (5) If the base child support award calculated under Subsection (4) is greater than \$0, the parent with the lesser number of overnights is the obligor and is required to pay child support.
- (6) If the base child support award calculated under Subsection (4) is less than \$0:
  - (a) the parent with the lesser number of overnights is the obligee; and
  - (b) the parent with the greater number of overnights is the obligor and is required to pay child support.
- (7) If the parents have an equal parent-time schedule under Section 81-9-305, the amount of time to be spent with the parent who has the lower monthly adjusted gross income is considered 183 overnights, regardless of whether the parent receives 182 overnights or 183 overnights under the equal parent-time schedule.

Enacted by Chapter 366, 2024 General Session

**81-6-207 Split physical custody -- Obligation calculations.**

- (1) This section applies to a case in which the parents are awarded split physical custody of the children.
- (2) If the base combined child support obligation that is calculated as described in Subsection 81-6-204(1) is \$0, the base child support award for each parent is \$0.
- (3) If the base combined child support obligation that is calculated as described in Subsection 81-6-204(1) is greater than \$0, the court shall determine the base child support award by:
  - (a) dividing the number of children with each parent by the combined number of children to calculate each parent's percentage of children;
  - (b) dividing each parent's monthly adjusted gross income by the combined monthly adjusted gross income to calculate each parent's percentage of the combined monthly adjusted gross income;

- (c) multiplying each parent's percentage of the combined monthly adjusted gross income by the base combined child support obligation to calculate each parent's share of the base combined child support obligation;
  - (d) multiplying each parent's share of the base combined child support obligation by the other parent's percentage of children to determine the individual child support obligations for each parent; and
  - (e) subtracting the lesser individual child support obligation from the higher individual child support obligation to reach the base child support award.
- (4) The parent with the higher individual child support obligation is the parent required to pay the base child support award calculated under Subsection (3).

Enacted by Chapter 366, 2024 General Session

**81-6-208 Requirements for a child support order regarding medical expenses --  
Determination of parental liability for medical expenses.**

- (1) As used in this section, "health insurance" means the same as that term is defined in Section 31A-1-301.
- (2) Except as provided in Subsection (4), a child support order issued or modified in this state on or after May 3, 2023, shall require compliance with the requirements described in Subsection (3) as of the effective date of the child support order.
- (3) A child support order shall:
- (a) require the parents provide health care coverage for the medical expenses of a child;
  - (b) require the parents provide health insurance for the medical expenses of a child if health insurance is available to the parents at a reasonable cost;
  - (c) designate which health insurance plan is primary and which health insurance plan is secondary if, at any time, a child is covered by both parents' health insurance plans as described in Subsection (7);
  - (d) require each parent to share equally the out-of-pocket costs of the premium actually paid by a parent for the child's portion of health insurance; and
  - (e) include a provision that requires each parent to equally share all reasonable and necessary uninsured and unreimbursed medical and dental expenses incurred for a child, including co-payments, co-insurance, and deductibles.
- (4) The court may deviate from the requirements described in Subsection (3) if:
- (a) the court makes specific findings establishing good cause for the deviation; or
  - (b) subject to the court's approval, the parents agree which parent shall provide health insurance for the child.
- (5) In determining whether to take the action described in Subsection (4), the court may consider:
- (a) the reasonableness of the cost;
  - (b) the availability of a group insurance policy;
  - (c) the coverage of the policy; or
  - (d) the preference of the custodial parent.
- (6) Subject to Subsection (4), if a child support order does not contain the requirements described in Subsection (3):
- (a) the parents are nonetheless subject to the requirements described in Subsection (3), as applicable; and
  - (b) for purposes of Subsection (3)(c), the health insurance plan of the parent whose birthday falls first in the calendar year is primary, and the health insurance plan of the parent whose birthday falls second in the calendar year is secondary.

- (7)
- (a) The provisions of an order under Subsection (3)(c) shall:
    - (i) take effect if at any time a child is covered by both parents' health insurance plans; and
    - (ii) include the following language: "If, at any point in time, a child is covered by the health insurance plans of both parents, the health insurance plan of (Parent's Name) shall be primary coverage for the child and the health insurance plan of (Other Parent's Name) shall be secondary coverage for the child. If a parent remarries and the child is not covered by that parent's health insurance plan but is covered by a step-parent's plan, the health insurance plan of the step-parent shall be treated as if it is the plan of the remarried parent and shall retain the same designation as the primary or secondary plan of the child."
  - (b) A court or administrative agency may not modify the language required by Subsection (7)(a)(ii).
  - (c) Notwithstanding Subsection (7)(b), the court may allocate the payment of medical expenses including co-payments, deductibles, and co-insurance not covered by health insurance between the parents.
  - (d) In designating primary coverage pursuant to Subsection (3)(c), the court may take into account:
    - (i) the birth dates of the parents;
    - (ii) a requirement in a court order, if any, for one of the parents to maintain health insurance coverage for a child;
    - (iii) the parent with physical custody of the child; or
    - (iv) any other factor the court considers relevant.
- (8)
- (a) The parent who provides health insurance may receive credit against the base child support award or recover the other parent's share of the child's portion of the premium.
  - (b) If the parent does not have health insurance but another member of the parent's household provides health insurance for the child, the parent may receive credit against the base child support award or recover the other parent's share of the child's portion of the premium.
- (9)
- (a) The child's portion of the premium is a per capita share of the premium actually paid.
  - (b) The premium expense for a child shall be calculated by dividing the premium amount by the number of persons covered under the policy and multiplying the result by the number of children in the instant case.
- (10)
- (a) The parent maintaining health care coverage or insurance shall provide verification of coverage to the other parent, or to the office under Title IV of the Social Security Act, 42 U.S.C. Sec. 601 et seq., upon initial enrollment of the child, and after initial enrollment on or before January 2 of each calendar year.
  - (b) The parent shall notify the other parent, or the office under Title IV of the Social Security Act, 42 U.S.C. Sec. 601 et seq., of any change of insurance carrier, premium, or benefits within 30 calendar days of the date the parent first knew or should have known of the change.
  - (c) A parent who incurs medical expenses shall provide written verification of the cost and payment of medical expenses to the other parent within 30 days of payment.
  - (d) The court may deny a parent incurring medical expenses the right to receive credit for the expenses or to recover the other parent's share of the expenses if that parent fails to comply with this Subsection (10).
- (11)

- (a) The court or administrative agency may issue an order determining the amount of a parent's liability for medical expenses of a child when the parent:
  - (i) is required by a prior court or administrative order to:
    - (A) share those expenses with the other parent of the child; or
    - (B) obtain insurance for medical expenses but fails to do so; or
  - (ii) receives direct payment from an insurer under insurance coverage obtained after the prior court or administrative order was issued.
- (b) If the prior court or administrative order does not specify what proportions of the expenses are to be shared:
  - (i) the court may determine the amount of liability as may be reasonable and necessary; and
  - (ii) the administrative agency may determine the amount of liability in accordance with established rules.
- (c) This Subsection (11) applies to an order without regard to when the order was issued.

Renumbered and Amended by Chapter 366, 2024 General Session

**81-6-209 Requirements for a child support order regarding child care costs and expenses -- Actual expenses for child care.**

- (1) The court or administrative agency shall require in a child support order that each parent share equally the reasonable work-related child care expenses of the parents.
- (2)
  - (a) If an actual expense for child care is incurred, a parent shall begin paying the parent's share on a monthly basis immediately upon presentation of proof of the child care expense.
  - (b) If the child care expense ceases to be incurred, the parent may suspend making monthly payment of that expense, while the expense is not being incurred, without obtaining a modification of the child support order.
  - (c)
    - (i) In the absence of a court order to the contrary, a parent who incurs child care expense shall provide written verification of the cost and identity of a child care provider to the other parent upon initial engagement of a provider and thereafter on the request of the other parent.
    - (ii) In the absence of a court order to the contrary, the parent shall notify the other parent of any change of child care provider or the monthly expense of child care within 30 calendar days after the day on which the change occurred.
- (3) The court may deny a parent incurring child care expenses the right to receive credit for the expenses or to recover the other parent's share of the expenses if the parent incurring the expenses fails to comply with Subsection (2)(c).
- (4)
  - (a) The court or administrative agency shall presume that child care costs should be included in a child support order if a parent, during extended parent-time, is working and actually incurring the child care costs.
  - (b) The presumption under Subsection (4)(a) is rebutted if:
    - (i) the obligor's base child support award, in combination with the award of medical expenses, exceeds 50% of the obligor's adjusted gross income; or
    - (ii) by adding the child care costs, the obligor's child support obligation would exceed 50% of the obligor's adjusted gross income.
- (5)

- (a) The court or administrative agency may award child care costs on a case-by-case basis if the child care costs are related to the career and occupational training of the custodial parent or the child care costs would be in the interest of justice.
  - (b) The court or administrative agency may assign financial responsibility in a child support order for all or a portion of child care expenses incurred on behalf of a child due to the employment or training of the custodial parent.
- (6)
- (a) The court or administrative agency may impute a monthly obligation for child care costs when the court imputes income to a parent who is providing child care for the child so that the parties are not incurring child care costs for the child.
  - (b) The court shall apply any monthly obligation imputed under Subsection (6)(a) towards any actual child care costs incurred within the same month for the child.
- (7) Beginning July 1, 2026, collection of child care costs shall be subject to the requirements of Section 81-6-209.5.

Amended by Chapter 479, 2025 General Session

**81-6-209.5 Costs of child care -- Ongoing expense for child care -- Office of Recovery Services study item and report.**

- (1) Beginning July 1, 2026:
- (a) a court or administrative agency shall include in a child support order a provision requiring the obligor parent to pay a reasonable ongoing expense for child care to assist with the child care expenses for the obligor parent's child;
  - (b) if a previous child support order does not exist, a substantial change in circumstances has occurred, or a petition to modify a child support order as described in Section 81-6-212 is filed, the court determining the amount of the ongoing expense for child care shall require each party to file a proposed award of an ongoing expense for child care before the court enters or modifies a child support order;
- (c)
- (i) a court or administrative agency shall use guidelines or cost tables prepared by the Office of Recovery Services as a rebuttable presumption in establishing or modifying the amount of the ongoing expense for child care;
  - (ii) the court or administrative agency shall order that:
    - (A) the amount set for the ongoing expense for child care be payable periodically, either monthly, or on a schedule determined by the court or administrative agency;
    - (B) the payment for an ongoing expense for child care commence on a specific date or circumstance; and
    - (C) if appropriate, the ongoing expense for child care payments cease on a specified date or circumstance; and
  - (iii) the amount of an ongoing expense for child care, the frequency of ongoing expense for child care payments, and the commencement and termination of ongoing expense for child care payments as determined under Subsections (1)(c)(i) and (1)(c)(ii) are rebuttable upon:
    - (A) an agreement of the parties that is acceptable to the court;
    - (B) the court's determination that the evidence presented favors a different amount or schedule; or
    - (C) a showing by a preponderance of the evidence that a different amount or schedule is in the best interest of the child;

- (d) unless otherwise provided by the court, the ongoing expense for child care shall terminate when the child turns 13 years old; and
  - (e) when determining an amount that a parent may owe for an ongoing expense for child care, the court:
    - (i) shall give the obligor parent credit for any ongoing expense for child care payments made during the relevant time; and
    - (ii) may set the amount at zero upon a showing by a preponderance of the evidence that child care expenses will not be incurred.
- (2) The Office of Recovery Services shall:
- (a) study the costs, parental income considerations, and practical and procedural issues related to establishing a requirement to provide an ongoing expense for child care for a child who is subject to a child support order;
  - (b) based upon the study results:
    - (i) prepare guidelines or a cost table to be used for the calculation of the presumed amount of an ongoing expense for child care in compliance with the requirements of this section;
    - (ii) propose guidelines or practices to recommend how often periodic ongoing expense for child care payments should be made;
    - (iii) propose guidelines or practices to recommend when ongoing expense for child care payments should commence and when they should cease; and
    - (iv) propose all statutory and procedural changes that are required to change the presumption from collecting child care costs through receipt-based reimbursement as provided under Section 81-6-209, to a new presumption that all new and modified child support orders shall contain a provision requiring child care costs to be paid by means of an ongoing expense for child care; and
  - (c) report on the study items described in Subsections (2)(a) and (b) to the Health and Human Services Interim Committee on or before the October 2025 interim meeting.

Enacted by Chapter 479, 2025 General Session

**81-6-210 Award of tax exemption for a child.**

- (1) There is no presumption as to which parent should be awarded the right to claim a child as an exemption for federal and state income tax purposes.
- (2) Unless the parties otherwise stipulate in writing, the court shall award in any final order the exemption on a case-by-case basis.
- (3) In awarding the exemption, the court shall consider:
  - (a) as the primary factor, the relative contribution of each parent to the cost of raising the child; and
  - (b) among other factors, the relative tax benefit to each parent.
- (4)
  - (a) Notwithstanding Subsection (3), the court may not award any exemption to a parent if the parent is not current in the parent's child support obligation.
  - (b) If a parent is not current in the parent's child support obligation under Subsection (4)(a), the court may award an exemption to the other parent.
- (5) An exemption may not be awarded to a parent unless the award will result in a tax benefit to that parent.

Renumbered and Amended by Chapter 366, 2024 General Session

**81-6-211 Reduction for extended parent-time.**

- (1) The base child support award is:
  - (a) reduced by 50% for each child for time periods during which the child is with the noncustodial parent by order of the court or by written agreement of the parties for at least 25 of any 30 consecutive days of extended parent-time; or
  - (b) reduced by 25% for each child for time periods during which the child is with the noncustodial parent by order of the court or by written agreement of the parties for at least 12 of any 30 consecutive days of extended parent-time.
- (2) If the child is a client of cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment Program, the administrative agency shall approve any agreement by the parties for reduction of child support during extended parent-time.
- (3) For purposes of this section, normal parent-time and holiday visits to the custodial parent are not considered extended parent-time.
- (4) For cases receiving child support services in accordance with Title 26B, Chapter 9, Recovery Services and Administration of Child Support, the noncustodial parent shall provide written documentation to the office of the extended parent-time schedule to receive the adjustment under Subsection (1), including the beginning and ending dates, in the form of a court order or a voluntary written agreement between the parties.
- (5) If the noncustodial parent complies with Subsection (4), owes no past-due support, and pays the full, unadjusted amount of current child support due for the month of scheduled extended parent-time and the following month, the office shall refund the difference from the child support due to the custodial parent or the state, between the full amount of current child support received during the month of extended parent-time and the adjusted amount of current child support due:
  - (a) from current child support received in the month following the month of scheduled extended parent-time; or
  - (b) from current child support received in the month following the month written documentation of the scheduled extended parent-time is provided to the office, whichever occurs later.
- (6) If the noncustodial parent complies with Subsection (4), owes past-due support, and pays the full, unadjusted amount of current child support due for the month of scheduled extended parent-time, the office shall apply the difference, from the child support due to the custodial parent or the state, between the full amount of current child support received during the month of extended parent-time and the adjusted amount of current child support due, to the past-due support obligation in the case.
- (7) For cases not receiving child support services in accordance with Title 26B, Chapter 9, Recovery Services and Administration of Child Support, the court or the parents shall resolve, without involvement by the office, any potential adjustment of the child support payment during the month of extended visitation or any refund that is due to the noncustodial parent from the custodial parent.
- (8) For purposes of this section, the per child amount to which the abatement applies is calculated by dividing the base child support award by the number of children included in the award.
- (9) The reduction in this section does not apply to parents with joint physical custody obligations calculated in accordance with Section 81-6-206.

Renumbered and Amended by Chapter 366, 2024 General Session

**81-6-211.5 Child support orders for an incarcerated obligor -- Suspension -- Exceptions.**

- (1) The office may not treat incarceration of 90 or more consecutive days as voluntary unemployment in establishing or modifying a child support order.
- (2)
  - (a) Except as provided in Subsection (2)(c), for any period of 90 or more consecutive days of the obligor's incarceration, suspension of a money judgment or support order issued in this state for an obligor ordered to pay child support shall occur by operation of law.
  - (b) For a suspension under Subsection (2)(a), the office shall:
    - (i) retroactively date the period of suspension to the date on which the office notified the required parties of the suspension, with the eligible period beginning on the first day of the first full month of the date that the office provided the parties with the notification;
    - (ii) issue a balance credit for any funds collected during the period of suspension, unless the funds have already been distributed, in which case, the funds may not be credited or otherwise recovered; and
    - (iii) resume the obligation described in Subsection (2)(a) on the first day of the first full month that occurs once 90 days have passed after the day on which the obligor is released from incarceration.
  - (c) The office may not suspend an obligation under Subsection (2)(a) if the obligor is incarcerated for:
    - (i) criminal non-payment of a child support order; or
    - (ii) an offense against the inmate's child or custodial parent of the inmate's child.
- (3) The suspension described in Subsection (2)(a) is only applicable for an obligor whose term of incarceration begins on or after January 1, 2027.

Enacted by Chapter 86, 2025 General Session

**81-6-212 Modification of child support order -- Adjustment of child support.**

- (1) The amount of prospective child support is equal to the amount granted by a prior child support order unless:
  - (a) there is a substantial change of circumstances on the part of the obligor or obligee as described in this section; or
  - (b) an adjustment is made as described in this section or Section 81-6-213.
- (2) If the prior child support order contains a stipulated provision for the automatic adjustment for prospective child support, the prospective child support is the amount as stated in the order, without a showing of a substantial change of circumstances, if the stipulated provision:
  - (a) is clear and unambiguous;
  - (b) is self-executing;
  - (c) provides for child support that equals or exceeds the base child support award required by the child support guidelines; and
  - (d) does not allow a decrease in child support as a result of the obligor's voluntary reduction of income.
- (3)
  - (a) A parent, legal guardian, or the office may, at any time, petition the court to adjust the amount of a child support order if there has been a substantial change in circumstances.
  - (b) A change in the child support tables is not a substantial change in circumstances for the purposes of Subsection (3)(a).
  - (c) For purposes of this Subsection (3)(a), a substantial change in circumstances may include:
    - (i) material changes in custody;
    - (ii) material changes in the relative wealth or assets of the parties;

- (iii) material changes of 30% or more in the income of a parent;
  - (iv) material changes in the employment potential and ability of a parent to earn;
  - (v) material changes in the medical needs of the child; or
  - (vi) material changes in the legal responsibilities of either parent for the support of others.
- (4) Upon receiving a petition under Subsection (3)(a), the court shall, taking into account the best interests of the child:
- (a) determine whether a substantial change has occurred;
  - (b) if a substantial change has occurred, determine whether the change results in a difference of 15% or more between the obligor's ordered support amount and the obligor's support amount that would be required under the child support guidelines; and
  - (c) adjust the obligor's ordered support amount to that which is provided for in the child support guidelines if:
    - (i) there is a difference of 15% or more; and
    - (ii) the difference is not of a temporary nature.
- (5)
- (a) If a child support order has not been issued or modified within the previous three years, a parent, legal guardian, or the office may move the court to adjust the amount of a child support order.
  - (b) Upon receiving a motion under Subsection (5)(a), the court shall, taking into account the best interests of the child:
    - (i) determine whether there is a difference between the obligor's ordered support amount and the obligor's support amount that would be required under the child support guidelines; and
    - (ii) if there is a difference as described in Subsection (5)(b)(i), adjust the obligor's ordered support amount to the obligor's support amount provided in the child support guidelines if:
      - (A) the difference is 10% or more;
      - (B) the difference is not of a temporary nature; and
      - (C) the order adjusting the obligor's ordered support amount does not deviate from the child support guidelines.
  - (c) A showing of a substantial change in circumstances is not necessary for an adjustment under this Subsection (5).

Enacted by Chapter 366, 2024 General Session

**81-6-213 Adjustment to child support when child becomes emancipated.**

- (1) Except as otherwise provided in the child support order, the base child support award is automatically adjusted to the base child support award for the remaining number of children due child support, without the need to modify the most recent child support order by a court, when a child:
- (a) becomes 18 years old or graduates from high school during the child's normal and expected year of graduation, whichever occurs later;
  - (b) dies, marries, becomes a member of the armed forces of the United States; or
  - (c) is emancipated in accordance with Title 80, Chapter 7, Emancipation.
- (2) The base child support award is adjusted as described in Subsection (1) by using the child support table that was used to establish the most recent child support order and by using the income of the parties as specified in the most recent child support order or the worksheets.
- (3) The base child support award may not be reduced by a per child amount derived from the base child support award originally ordered.

- (4) If the incomes of the parties are not specified in the most recent child support order or the worksheets, the information regarding the incomes is not consistent, or the order deviates from the child support guidelines, the base child support award is not automatically adjusted under Subsection (1) and the child support order will continue until modified by the issuing tribunal.
- (5) If the child support order is deviated and the parties subsequently obtain a court order that adjusts the amount of child support back to the date of the emancipation of the child, the office may not be required to repay any difference in the child support collected during the interim.

Enacted by Chapter 366, 2024 General Session

**81-6-214 Accountability of support provided to benefit child -- Accounting.**

- (1) The court or administrative agency that issues the initial or modified order for child support may, upon the petition of the obligor, order prospectively the obligee to furnish an accounting of amounts provided for the child's benefit to the obligor, including an accounting or receipts.
- (2) The court or administrative agency may prescribe the frequency and the form of the accounting, including receipts.
- (3) The obligor may petition for the accounting only if current on all child support that has been ordered.

Renumbered and Amended by Chapter 366, 2024 General Session