Representative Lorie D. Fowlke proposes the following substitute bill:

1 # CHILD SUPPORT GUIDELINES

2 2006 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Gregory S. Bell**

5 House Sponsor: Lorie D. Fowlke

6

7 **LONG TITLE**

8 **General Description:**

9   This bill modifies child support guidelines and related issues.

10 **Highlighted Provisions:**

11   This bill:

12   ▸ repeals the existing tables as of January 1, 2009;

13   ▸ modifies definition provisions including defining "temporary" as a period of time

14 projected to be less than 12 months;

15   ▸ addresses deviations from child support guidelines;

16   ▸ addresses when adjustments to ordered support are to be made;

17   ▸ directs the use of a portion of child support under specific circumstances;

18   ▸ addresses the determination of income;

19   ▸ addresses calculation of obligations;

20   ▸ requires the use of the same table when adjusting child support amounts due to

21 certain changes related to a child;

22   ▸ requires the use of the existing tables under specific circumstances;

23   ▸ recalculates and updates the child support tables;

24   ▸ clarifies obligation for certain medical expenses;

25   ▸ addresses obligation for child care expenses;

26 ▸ addresses claim of tax exemption; and

27 ▸ makes technical corrections.

28 **Monies Appropriated in this Bill:**

29 None

30 **Other Special Clauses:**

31 This bill takes effect on January 1, 2007.

32 This bill coordinates with H.B. 30, Emancipation of a Minor, by providing superseding

33 and merging amendments.

34 **Utah Code Sections Affected:**

35 AMENDS:

36 **63-55b-178**, as last amended by Chapter 65, Laws of Utah 2004

37 **78-45-2**, as last amended by Chapters 161 and 186, Laws of Utah 2000

38 **78-45-7.2**, as last amended by Chapter 176, Laws of Utah 2003

39 **78-45-7.5**, as last amended by Chapter 116, Laws of Utah 2001

40 **78-45-7.7**, as last amended by Chapter 255, Laws of Utah 2001

41 **78-45-7.10**, as last amended by Chapter 176, Laws of Utah 2003

42 **78-45-7.14**, as repealed and reenacted by Chapter 118, Laws of Utah 1994

43 **78-45-7.15**, as last amended by Chapter 176, Laws of Utah 2003

44 **78-45-7.16**, as last amended by Chapter 118, Laws of Utah 1994

45 REPEALS AND REENACTS:

46 **78-45-7.21**, as enacted by Chapter 118, Laws of Utah 1994

47

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

49 Section 1. Section **63-55b-178** is amended to read:

50 **63-55b-178.   Repeal dates, Title 78.**

51 (1) Section 78-9-101, Practicing law without a license, is repealed May 3, 2007.

52 (2) Subsection 78-45-7.14(1) is repealed January 1, 2009.

53 [(2)] (3) Title 78, Chapter 60, Limitation of Judgments Against Governmental Entities

54 Act, is repealed December 31, 2004.

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

56 **78-45-2.   Definitions.**

57   As used in this chapter:

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

59   (2) "Administrative agency" means the Office of Recovery Services or the Department

60   of Human Services.

61   (3) "Administrative order" means an order that has been issued by the Office of

62   Recovery Services, the Department of Human Services, or an administrative agency of another

63   state or other comparable jurisdiction with similar authority to that of the office.

64   (4) "Base child support award" means the award that may be ordered and is calculated

65   using the guidelines before additions for medical expenses and work-related child care costs.

66   (5) "Base combined child support obligation table," "child support table," "base child

67   support obligation table," "low income table," or "table" means the appropriate table in Section

68   78-45-7.14.

69   (6) "Child" means:

70   (a) a son or daughter under the age of 18 years who is not otherwise emancipated,

71   self-supporting, married, or a member of the armed forces of the United States;

72   (b) a son or daughter over the age of 18 years, while enrolled in high school during the

73   normal and expected year of graduation and not otherwise emancipated, self-supporting,

74   married, or a member of the armed forces of the United States; or

75   (c) a son or daughter of any age who is incapacitated from earning a living and, if able

76   to provide some financial resources to the family, is not able to support self by own means.

77   (7) "Child support" means a base child support award [as defined in Section 78-45-2],

78   or a monthly financial award for uninsured medical expenses, ordered by a tribunal for the

79   support of a child, including current periodic payments, all arrearages which accrue under an

80   order for current periodic payments, and sum certain judgments awarded for arrearages,

81   medical expenses, and child care costs.

82   (8) "Child support order" or "support order" means a judgment, decree, or order of a

83   tribunal whether interlocutory or final, whether or not prospectively or retroactively modifiable,

84   whether incidental to a proceeding for divorce, judicial or legal separation, separate

85   maintenance, paternity, guardianship, civil protection, or otherwise which:

86   (a) establishes or modifies child support;

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

88　　　　　(c) establishes child support or registers a child support order under Title 78, Chapter

89　45f, Uniform Interstate Family Support Act.

90　　　　　(9) "Child support services" or "IV-D child support services" means services provided

91　pursuant to Part D of Title IV of the Social Security Act, 42 U.S.C. Section 651 et seq.

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

93　　　　　(11) "Guidelines" means the child support guidelines in Sections 78-45-7.2 through

94　78-45-7.21.

95　　　　　(12) "Income" means earnings, compensation, or other payment due to an individual,

96　regardless of source, whether denominated as wages, salary, commission, bonus, pay,

97　allowances, contract payment, or otherwise, including severance pay, sick pay, and incentive

98　pay. "Income" includes:

99　　　　　(a) all gain derived from capital assets, labor, or both, including profit gained through

100　sale or conversion of capital assets;

101　　　　　(b) interest and dividends;

102　　　　　(c) periodic payments made under pension or retirement programs or insurance policies

103　of any type;

104　　　　　(d) unemployment compensation benefits;

105　　　　　(e) workers' compensation benefits; and

106　　　　　(f) disability benefits.

107　　　　　(13) "Joint physical custody" means the child stays with each parent overnight for more

108　than 30% of the year, and both parents contribute to the expenses of the child in addition to

109　paying child support.

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

111　　　　　(15) "Obligee" means an individual, this state, another state, or another comparable

112　jurisdiction to whom child support is owed or who is entitled to reimbursement of child

113　support or public assistance.

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

115　　　　　(17) "Office" means the Office of Recovery Services within the Department of Human

116　Services.

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

118　　　　　(19) "Split custody" means that each parent has physical custody of at least one of the

119   children.

120   (20) "State" includes any state, territory, possession of the United States, the District of

121   Columbia, the Commonwealth of Puerto Rico, Native American Tribe, or other comparable

122   domestic or foreign jurisdiction.

123   (21) "Temporary" means a period of time that is projected to be less than 12 months in

124   duration.

125   [(21)] (22) "Third party" means an agency or a person other than the biological or

126   adoptive parent or a child who provides care, maintenance, and support to a child.

127   [(22)] (23) "Tribunal" means the district court, the Department of Human Services,

128   Office of Recovery Services, or court or administrative agency of any state, territory,

129   possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico,

130   Native American Tribe, or other comparable domestic or foreign jurisdiction.

131   [(23)] (24) "Work-related child care costs" means reasonable child care costs for up to

132   a full-time work week or training schedule as necessitated by the employment or training of a

133   parent under Section 78-45-7.17.

134   [(24)] (25) "Worksheets" means the forms used to aid in calculating the base child

135   support award.

136   Section 3. Section **78-45-7.2** is amended to read:

137   **78-45-7.2.   Application of guidelines -- Use of ordered child support.**

138   (1) The guidelines apply to any judicial or administrative order establishing or

139   modifying an award of child support entered on or after July 1, 1989.

140   (2) (a) The child support guidelines shall be applied as a rebuttable presumption in

141   establishing or modifying the amount of temporary or permanent child support.

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

143   the guidelines, the award amounts resulting from the application of the guidelines, and the use

144   of worksheets consistent with these guidelines are presumed to be correct, unless rebutted

145   under the provisions of this section.

146   (3) A written finding or specific finding on the record supporting the conclusion that

147   complying with a provision of the guidelines or ordering an award amount resulting from use

148   of the guidelines would be unjust, inappropriate, or not in the best interest of a child in a

149   particular case is sufficient to rebut the presumption in that case. If an order rebuts the

150   presumption through findings, it is considered a deviated order.

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

152   (a) the order includes a written finding that it is a [nonguidelines order] deviation from

153   the guidelines;

154   (b) the guidelines worksheet has:

155   (i) the box checked for a deviation; and [has]

156   (ii) an explanation as to the reason; or

157   (c) the deviation [was] is made because there were more children than provided for in

158   the guidelines table.

159   (5) If the amount in the order and the amount on the guidelines worksheet differ[, but

160   the difference is less than] by $10[,] or more:

161   (a) the order [shall not be] is considered deviated; and

162   (b) the incomes listed on the worksheet may not be used in adjusting support for

163   emancipation.

164   (6) (a) Natural or adoptive children of either parent who live in the home of that parent

165   and are not children in common to both parties may at the option of either party be taken into

166   account under the guidelines in setting or modifying a child support award, as provided in

167   Subsection (7). Credit may not be given if:

168   (i) by giving credit to the obligor, children for whom a prior support order exists would

169   have their child support reduced; or

170   (ii) by giving credit to the obligee for a present family, the obligation of the obligor

171   would increase.

172   (b) Additional worksheets shall be prepared that compute the obligations of the

173   respective parents for the additional children. The obligations shall then be subtracted from the

174   appropriate parent's income before determining the award in the instant case.

175   (7) In a proceeding to modify an existing award, consideration of natural or adoptive

176   children born after entry of the order and who are not in common to both parties may be

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

178   (a) for the benefit of the obligee if the credit would increase the support obligation of

179   the obligor from the most recent order; or

180   (b) for the benefit of the obligor if the amount of support received by the obligee would

181   be decreased from the most recent order.

182   (8) (a) If a child support order has not been issued or modified within the previous

183   three years, a parent, legal guardian, or the office may petition the court to adjust the amount of

184   a child support order.

185   (b) Upon receiving a petition under Subsection (8)(a), the court shall, taking into

186   account the best interests of the child[,]:

187   (i) determine whether there is a difference between the payor's ordered support amount

188   [ordered] and the payor's support amount that would be required under the guidelines[. If there

189   is a]; and

190   (ii) if there is a difference described in Subsection (8)(b)(i), adjust the payor's ordered

191   support amount to the payor's support amount provided in the guidelines if:

192   (A) the difference [of] is 10% or more [and];

193   (B) the difference is not of a temporary nature[, the court shall adjust the amount to

194   that which is provided for in the guidelines.]; and

195   (C) the order adjusting the payor's ordered support amount does not deviate from the

196   guidelines.

197   (c) A showing of a substantial change in circumstances is not necessary for an

198   adjustment under this Subsection (8)[(b)].

199   (9) (a) A parent, legal guardian, or the office may at any time petition the court to

200   adjust the amount of a child support order if there has been a substantial change in

201   circumstances. A change in the base combined child support obligation table set forth in

202   Section 78-45-7.14 is not a substantial change in circumstances for the purposes of this

203   Subsection (9).

204   (b) For purposes of this Subsection (9)[(a)], a substantial change in circumstances may

205   include:

206   (i) material changes in custody;

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

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

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

210   (v) material changes in the medical needs of the child; and

211   (vi) material changes in the legal responsibilities of either parent for the support of

212   others.

213   (c) Upon receiving a petition under Subsection (9)(a), the court shall, taking into

214   account the best interests of the child[;]:

215   (i) determine whether a substantial change has occurred[. If it has, the court shall

216   then]:

217   (ii) if a substantial change has occurred, determine whether the change results in a

218   difference of 15% or more between the payor's ordered support amount and the payor's support

219   amount [of child support ordered and the amount] that would be required under the guidelines[.

220   If there is such a difference and, the difference is not of a temporary nature, the court shall]:

221   and

222   (iii) adjust the [amount of child] payor's ordered support [ordered] amount to that

223   which is provided for in the guidelines[.] if:

224   (A) there is a difference of 15% or more;

225   (B) the difference is not of a temporary nature; and

226   (C) the order adjusting the payor's ordered support amount does not deviate from the

227   guidelines.

228   (10) Notice of the opportunity to adjust a support order under Subsections (8) and (9)

229   shall be included in each child support order [issued or modified after July 1, 1997].

230   Section 4. Section **78-45-7.5** is amended to read:

231   **78-45-7.5.   Determination of gross income -- Imputed income.**

232   (1) As used in the guidelines, "gross income" includes:

233   (a) prospective income from any source, including nonearned sources, except under

234   Subsection (3); and

235   (b) income from salaries, wages, commissions, royalties, bonuses, rents, gifts from

236   anyone, prizes, dividends, severance pay, pensions, interest, trust income, alimony from

237   previous marriages, annuities, capital gains, social security benefits, workers' compensation

238   benefits, unemployment compensation, income replacement disability insurance benefits, and

239   payments from "nonmeans-tested" government programs.

240   (2) Income from earned income sources is limited to the equivalent of one full-time

241   40-hour job. However, if and only if during the time prior to the original support order, the

242   parent normally and consistently worked more than 40 hours at his job, the court may consider

243   this extra time as a pattern in calculating the parent's ability to provide child support.

244   (3) Specifically excluded from gross income are:

245   (a) cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment

246   Program;

247   (b) benefits received under a housing subsidy program, the Job Training Partnership

248   Act, Supplemental Security Income, Social Security Disability Insurance, Medicaid, Food

249   Stamps, or General Assistance; and

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

251   (4) (a) Gross income from self-employment or operation of a business shall be

252   calculated by subtracting necessary expenses required for self-employment or business

253   operation from gross receipts. The income and expenses from self-employment or operation of

254   a business shall be reviewed to determine an appropriate level of gross income available to the

255   parent to satisfy a child support award. Only those expenses necessary to allow the business to

256   operate at a reasonable level may be deducted from gross receipts.

257   (b) Gross income determined under this [subsection] Subsection (4) may differ from

258   the amount of business income determined for tax purposes.

259   (5) (a) When possible, gross income should first be computed on an annual basis and

260   then recalculated to determine the average gross monthly income.

261   (b) Each parent shall provide verification of current income. Each parent shall provide

262   year-to-date pay stubs or employer statements and complete copies of tax returns from at least

263   the most recent year unless the court finds the verification is not reasonably available.

264   Verification of income from records maintained by the Department of Workforce Services may

265   be substituted for pay stubs, employer statements, and income tax returns.

266   (c) Historical and current earnings shall be used to determine whether an

267   underemployment or overemployment situation exists.

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

269   (7) (a) Income may not be imputed to a parent unless:

270   (i) the parent stipulates to the amount imputed[,];

271   (ii) the [party] parent defaults[,]; or[,]

272   (iii) in a contested [cases] case, a hearing is held and [a finding made that the parent is

273   voluntarily unemployed or underemployed] the judge in a judicial proceeding or the presiding

274 officer in an administrative proceeding enters findings of fact as to the evidentiary basis for the

275 imputation.

276   (b) If income is imputed to a parent, the income shall be based upon employment

277 potential and probable earnings as derived from employment opportunities, work history,

278 occupation qualifications, and prevailing earnings for persons of similar backgrounds in the

279 community, or the median earning for persons in the same occupation in the same geographical

280 area as found in the statistics maintained by the Bureau of Labor Statistics.

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

282 be imputed at least at the federal minimum wage for a 40-hour work week. To impute a greater

283 income, the judge in a judicial proceeding or the presiding officer in an administrative

284 proceeding shall enter specific findings of fact as to the evidentiary basis for the imputation.

285   (d) Income may not be imputed if:

286   (i) any of the following conditions exist:

287   [(i)] (A) the reasonable costs of child care for the parents' minor children approach or

288 equal the amount of income the custodial parent can earn;

289   [(ii)] (B) a parent is physically or mentally [disabled to the extent he cannot] unable to

290 earn minimum wage;

291   [(iii)] (C) a parent is engaged in career or occupational training to establish basic job

292 skills; or

293   [(iv)] (D) unusual emotional or physical needs of a child require the custodial parent's

294 presence in the home[.]; and

295   (ii) the condition identified in Subsection (7)(d)(i) is not temporary.

296   (8) (a) Gross income may not include the earnings of a minor child who is the subject

297 of a child support award nor benefits to a minor child in the child's own right such as

298 Supplemental Security Income.

299   (b) Social Security benefits received by a child due to the earnings of a parent shall be

300 credited as child support to the parent upon whose earning record it is based, by crediting the

301 amount against the potential obligation of that parent. Other unearned income of a child may

302 be considered as income to a parent depending upon the circumstances of each case.

303   Section 5. Section **78-45-7.7** is amended to read:

304   **78-45-7.7.   Calculation of obligations.**

305   (1) Each parent's child support obligation shall be established in proportion to their

306   adjusted gross incomes, unless the low income table is applicable. Except during periods of

307   court-ordered parent-time as set forth in Section 78-45-7.11, the parents are obligated to pay

308   their proportionate shares of the base combined child support obligation. If physical custody of

309   the child changes from that assumed in the original order, modification of the order is not

310   necessary, even if only one parent is specifically ordered to pay in the order.

311   (2) Except in cases of joint physical custody and split custody as defined in Section

312   78-45-2 and in cases where the obligor's adjusted gross income is $1,050 or less monthly, the

313   base child support award shall be determined as follows:

314   (a) combine the adjusted gross incomes of the parents and determine the base

315   combined child support obligation using the base combined child support obligation table; and

316   (b) calculate each parent's proportionate share of the base combined child support

317   obligation by multiplying the combined child support obligation by each parent's percentage of

318   combined adjusted gross income.

319   (3) In the case of an incapacitated adult child, any amount that the incapacitated adult

320   child can contribute to [his or her] the incapacitated adult child's support may be considered in

321   the determination of child support and may be used to justify a reduction in the amount of

322   support ordered, except that in the case of orders involving multiple children, the reduction

323   shall not be greater than the effect of reducing the total number of children by one in the child

324   support table calculation.

325   (4) In cases where the monthly adjusted gross income of [the obligor] either parent is

326   between $650 and $1,050, the base child support award shall be the lesser of the amount

327   calculated in accordance with Subsection (2) and the amount calculated using the low income

328   table. If the income and number of children is found in an area of the low income table in

329   which no amount is shown, the base combined child support obligation table is to be used.

330   (5) The base combined child support obligation table provides combined child support

331   obligations for up to six children. For more than six children, additional amounts may be

332   added to the base child support obligation shown. Unless rebutted by Subsection 78-45-7.2(3),

333   the amount ordered shall not be less than the amount which would be ordered for up to six

334   children.

335   (6) If the monthly adjusted gross income of [the obligor] either parent is $649 or less,

336   the tribunal shall determine the amount of the child support obligation on a case-by-case basis,

337   but the base child support award [shall] may not be less than [$20] $30.

338   (7) The amount shown on the table is the support amount for the total number of

339   children, not an amount per child.

340   (8) For all worksheets, income and support award figures shall be rounded to the

341   nearest dollar.

342   Section 6. Section **78-45-7.10** is amended to read:

343   **78-45-7.10.   Circumstances for adjustment of child support.**

344   (1) (a) [When a child becomes 18 years of age, or has graduated from high school

345   during the child's normal and expected year of graduation, whichever occurs later,] If an event

346   described in Subsection (1)(b) occurs, the base child support award is automatically adjusted to

347   [reflect] the base combined child support obligation for the remaining number of children due

348   child support shown in the table [for the remaining number of children due child support,] that

349   was used to establish the most recent child support order:

350   (i) using the incomes of the parties as specified in:

351   (A) that order; or

352   (B) the worksheets used to calculate that order; and

353   (ii) unless otherwise provided in the child support order.

354   (b) Subsection (1)(a) applies:

355   (i) the later of the day on which:

356   (A) the child becomes 18 years of age, or

357   (B) graduates from high school during the child's normal and expected year of

358   graduation; or

359   (ii) if the child:

360   (A) dies;

361   (B) marries; or

362   (C) is a member of the armed forces of the United States.

363   (2) The award may not be reduced by a per child amount derived from the base child

364   support award originally ordered.

365   (3) [If] Notwithstanding Subsection (1), if the incomes of the parties are not specified

366   in the [last] most recent child support order or the worksheets, the information regarding the

367   incomes is not consistent, or the order deviates from the guidelines, automatic adjustment of

368   the order does not apply and the order will continue until modified by the issuing tribunal. If

369   the most recent child support order is deviated and the parties subsequently obtain a judicial

370   order that adjusts the support back to the date of the [emancipation of the child] event

371   described in Subsection (1)(b), the Office of Recovery Services may not be required to repay

372   any difference in the support collected during the interim.

373   Section 7. Section **78-45-7.14** is amended to read:

374   **78-45-7.14.   Base combined child support obligation table and low income table.**

375   [The following includes the Base Combined Child Support Obligation Table and the

376   Low Income Table:]

377   (1) If a child support order is established or modified on or before December 31, 2006,

378   the tables in this Subsection (1) shall be used for a modification to that order made on or before

379   December 31, 2008.

380   BASE COMBINED CHILD SUPPORT OBLIGATION TABLE

381   (Both Parents)

382   Monthly Combined

383   Adj. Gross Income   Number of Children

		1	2	3	4	5	6
From	To						
650 -	675	99	184	191	198	200	201
676 -	700	103	190	198	205	207	209
701 -	725	106	197	205	212	214	216
726 -	750	110	204	212	220	221	223
751 -	775	113	211	219	227	229	231
776 -	800	117	218	226	234	236	238
801 -	825	121	224	243	261	263	265
826 -	850	124	231	253	275	277	279
851 -	875	128	238	263	289	291	294
876 -	900	132	245	274	303	305	308
901 -	925	135	251	284	316	319	322
926 -	950	139	258	294	330	333	336

398	951 -	975	143	265	305	344	347	350
399	976 -	1,000	146	272	315	358	361	364
400	1,001 -	1,050	154	285	335	385	389	393
401	1,051 -	1,100	161	299	356	413	417	421
402	1,101 -	1,150	168	313	377	441	444	449
403	1,151 -	1,200	176	326	387	449	454	460
404	1,201 -	1,250	183	340	403	465	475	484
405	1,251 -	1,300	190	353	418	482	496	508
406	1,301 -	1,350	198	367	433	499	516	532
407	1,351 -	1,400	205	381	448	515	537	556
408	1,401 -	1,450	212	394	463	532	558	580
409	1,451 -	1,500	220	408	478	549	579	605
410	1,501 -	1,550	227	421	493	565	600	629
411	1,551 -	1,600	234	435	509	582	620	653
412	1,601 -	1,650	242	449	524	599	641	677
413	1,651 -	1,700	249	462	539	615	662	701
414	1,701 -	1,750	256	476	554	632	683	725
415	1,751 -	1,800	264	489	569	649	704	749
416	1,801 -	1,850	271	503	584	664	723	771
417	1,851 -	1,900	278	517	597	677	736	786
418	1,901 -	1,950	286	530	610	690	750	800
419	1,951 -	2,000	293	544	622	700	752	813
420	2,001 -	2,100	308	571	643	716	779	833
421	2,101 -	2,200	319	592	666	741	807	862
422	2,201 -	2,300	328	608	687	766	835	891
423	2,301 -	2,400	336	625	708	791	862	921
424	2,401 -	2,500	345	641	725	809	882	942
425	2,501 -	2,600	354	658	746	834	909	972
426	2,601 -	2,700	362	674	767	859	937	1,001
427	2,701 -	2,800	371	691	788	885	964	1,031
428	2,801 -	2,900	380	707	809	910	992	1,060

429	2,901 - 3,000	388	724	830	936	1,020	1,090
430	3,001 - 3,100	397	740	851	962	1,048	1,120
431	3,101 - 3,200	406	756	872	987	1,076	1,149
432	3,201 - 3,300	414	773	893	1,013	1,103	1,179
433	3,301 - 3,400	423	789	914	1,039	1,131	1,208
434	3,401 - 3,500	431	804	934	1,064	1,159	1,238
435	3,501 - 3,600	438	817	953	1,090	1,187	1,268
436	3,601 - 3,700	444	830	973	1,116	1,215	1,297
437	3,701 - 3,800	451	843	992	1,141	1,243	1,327
438	3,801 - 3,900	458	856	1,012	1,167	1,270	1,356
439	3,901 - 4,000	465	870	1,031	1,192	1,297	1,386
440	4,001 - 4,100	472	883	1,050	1,217	1,325	1,415
441	4,101 - 4,200	479	896	1,069	1,242	1,352	1,444
442	4,201 - 4,300	486	909	1,088	1,267	1,379	1,474
443	4,301 - 4,400	493	923	1,107	1,292	1,407	1,503
444	4,401 - 4,500	499	936	1,131	1,326	1,443	1,541
445	4,501 - 4,600	506	949	1,150	1,350	1,470	1,570
446	4,601 - 4,700	513	962	1,169	1,375	1,498	1,600
447	4,701 - 4,800	520	975	1,188	1,400	1,525	1,629
448	4,801 - 4,900	527	989	1,207	1,425	1,552	1,658
449	4,901 - 5,000	534	1,002	1,226	1,450	1,580	1,687
450	5,001 - 5,100	541	1,015	1,245	1,475	1,607	1,717
451	5,101 - 5,200	547	1,028	1,264	1,500	1,634	1,746
452	5,201 - 5,300	554	1,042	1,282	1,522	1,658	1,772
453	5,301 - 5,400	561	1,055	1,300	1,544	1,682	1,797
454	5,401 - 5,500	568	1,068	1,317	1,566	1,706	1,823
455	5,501 - 5,600	575	1,081	1,335	1,588	1,730	1,848
456	5,601 - 5,700	582	1,093	1,351	1,610	1,754	1,874
457	5,701 - 5,800	586	1,103	1,367	1,632	1,778	1,899
458	5,801 - 5,900	591	1,112	1,383	1,653	1,802	1,925
459	5,901 - 6,000	596	1,122	1,398	1,675	1,826	1,950

460	6,001 - 6,100	601	1,131	1,414	1,697	1,850	1,976
461	6,101 - 6,200	605	1,141	1,430	1,719	1,874	2,001
462	6,201 - 6,300	610	1,150	1,445	1,740	1,897	2,026
463	6,301 - 6,400	615	1,159	1,461	1,762	1,921	2,052
464	6,401 - 6,500	620	1,169	1,480	1,791	1,951	2,084
465	6,501 - 6,600	624	1,178	1,495	1,812	1,975	2,109
466	6,601 - 6,700	629	1,188	1,511	1,834	1,998	2,134
467	6,701 - 6,800	629	1,188	1,511	1,834	1,998	2,134
468	6,801 - 6,900	673	1,188	1,511	1,834	1,998	2,134
469	6,901 - 7,000	680	1,188	1,511	1,834	1,998	2,134
470	7,001 - 7,100	687	1,188	1,511	1,834	1,998	2,134
471	7,101 - 7,200	694	1,188	1,511	1,834	1,998	2,134
472	7,201 - 7,300	701	1,188	1,520	1,834	1,998	2,134
473	7,301 - 7,400	706	1,189	1,531	1,834	1,998	2,134
474	7,401 - 7,500	710	1,197	1,541	1,834	1,998	2,134
475	7,501 - 7,600	715	1,205	1,551	1,834	1,998	2,134
476	7,601 - 7,700	719	1,213	1,562	1,834	1,998	2,134
477	7,701 - 7,800	723	1,220	1,572	1,834	1,998	2,134
478	7,801 - 7,900	728	1,228	1,582	1,834	1,998	2,137
479	7,901 - 8,000	732	1,236	1,592	1,834	2,000	2,150
480	8,001 - 8,100	737	1,244	1,603	1,834	2,013	2,164
481	8,101 - 8,200	741	1,252	1,613	1,841	2,026	2,178
482	8,201 - 8,300	746	1,259	1,623	1,853	2,039	2,192
483	8,301 - 8,400	750	1,267	1,633	1,864	2,052	2,206
484	8,401 - 8,500	755	1,275	1,644	1,876	2,064	2,220
485	8,501 - 8,600	759	1,283	1,654	1,887	2,077	2,234
486	8,601 - 8,700	763	1,291	1,664	1,899	2,090	2,247
487	8,701 - 8,800	768	1,298	1,675	1,911	2,103	2,261
488	8,801 - 8,900	772	1,306	1,685	1,922	2,116	2,275
489	8,901 - 9,000	777	1,314	1,695	1,934	2,129	2,289
490	9,001 - 9,100	781	1,322	1,705	1,945	2,141	2,303

491	9,101 - 9,200	786	1,330	1,716	1,957	2,154	2,317
492	9,201 - 9,300	790	1,337	1,726	1,969	2,167	2,330
493	9,301 - 9,400	795	1,345	1,736	1,980	2,180	2,344
494	9,401 - 9,500	799	1,353	1,747	1,992	2,193	2,358
495	9,501 - 9,600	803	1,361	1,757	2,003	2,206	2,372
496	9,601 - 9,700	808	1,369	1,767	2,015	2,218	2,386
497	9,701 - 9,800	812	1,376	1,777	2,027	2,231	2,400
498	9,801 - 9,900	817	1,384	1,788	2,038	2,244	2,414
499	9,901 - 10,000	821	1,392	1,798	2,050	2,257	2,427
500	10,001 - 10,100	826	1,400	1,808	2,061	2,270	2,441

501 | LOW INCOME TABLE

502 | (Obligor Parent Only)

503	Monthly Adj.						
504	Gross Income			Number of Children			
505			1	2	3	4	5	6
506	From	To						
507	650 -	675	23	23	23	23	24	24
508	676 -	700	45	46	46	47	47	48
509	701 -	725	68	68	69	70	71	71
510	726 -	750	90	91	92	93	94	95
511	751 -	775	113	114	115	116	118	119
512	776 -	800		137	138	140	141	143
513	801 -	825		159	161	163	165	166
514	826 -	850		182	184	186	188	190
515	851 -	875		205	207	209	212	214
516	876 -	900		228	230	233	235	238
517	901 -	925		250	253	256	259	261
518	926 -	950			276	279	282	285
519	951 -	975			299	302	306	309
520	976 -	1,000				326	329	333
521	1,001 -	1,050				372	376	380

522   (2) The tables in this Subsection (2) shall be used to:

523   (a) establish a child support order entered for the first time on or after January 1, 2007;

524   (b) modify a child support order entered on or after January 1, 2007; or

525   (c) modify a child support order entered on or before December 31, 2006, if the

526   modification is made on or after January 1, 2009.

527   BASE COMBINED CHILD SUPPORT OBLIGATION TABLE

528   (Both Parents)

529   Monthly Combined

530   Adj. Gross Income   Number of Children

531		1	2	3	4	5	6
532	From To						
533	726 - 750	138	245	286	319	351	382
534	751 - 775	141	252	294	328	360	392
535	776 - 800	146	259	301	336	370	402
536	801 - 825	151	265	309	345	379	412
537	826 - 850	155	272	317	353	389	423
538	851 - 875	160	279	324	362	398	433
539	876 - 900	165	285	332	370	407	443
540	901 - 925	169	292	340	379	417	453
541	926 - 950	174	299	348	387	426	464
542	951 - 975	179	305	355	396	436	474
543	976 - 1,000	183	312	363	405	445	484
544	1,001 - 1,050	193	322	374	417	459	500
545	1,051 - 1,100	201	335	390	435	478	520
546	1,101 - 1,150	210	348	405	452	497	541
547	1,151 - 1,200	220	362	420	469	516	561
548	1,201 - 1,250	229	375	436	486	535	582
549	1,251 - 1,300	238	388	451	503	553	602
550	1,301 - 1,350	248	401	467	520	572	623
551	1,351 - 1,400	256	414	481	536	590	642
552	1,401 - 1,450	265	426	495	552	607	661

553	1,451 - 1,500	275	438	510	568	625	680
554	1,501 - 1,550	284	451	524	584	643	699
555	1,551 - 1,600	293	463	538	600	660	718
556	1,601 - 1,650	303	476	553	616	678	737
557	1,651 - 1,700	311	488	567	632	695	757
558	1,701 - 1,750	320	500	581	648	713	776
559	1,751 - 1,800	330	513	596	664	731	795
560	1,801 - 1,850	339	525	610	680	748	814
561	1,851 - 1,900	348	538	624	696	766	833
562	1,901 - 1,950	358	550	638	712	783	852
563	1,951 - 2,000	366	562	652	727	800	870
564	2,001 - 2,100	385	580	673	750	825	898
565	2,101 - 2,200	399	604	701	781	859	935
566	2,201 - 2,300	410	628	728	812	893	972
567	2,301 - 2,400	420	652	756	843	927	1,009
568	2,401 - 2,500	431	676	784	874	961	1,046
569	2,501 - 2,600	443	700	811	904	995	1,082
570	2,601 - 2,700	453	723	838	934	1,028	1,118
571	2,701 - 2,800	464	747	865	964	1,060	1,154
572	2,801 - 2,900	475	770	891	994	1,093	1,189
573	2,901 - 3,000	485	794	918	1,024	1,126	1,225
574	3,001 - 3,100	496	817	945	1,054	1,159	1,261
575	3,101 - 3,200	508	838	970	1,081	1,189	1,294
576	3,201 - 3,300	518	859	994	1,108	1,219	1,326
577	3,301 - 3,400	529	881	1,018	1,135	1,248	1,358
578	3,401 - 3,500	539	902	1,042	1,162	1,278	1,391
579	3,501 - 3,600	548	923	1,066	1,189	1,308	1,423
580	3,601 - 3,700	555	944	1,090	1,216	1,337	1,455
581	3,701 - 3,800	564	965	1,115	1,243	1,367	1,487
582	3,801 - 3,900	573	985	1,138	1,269	1,396	1,519
583	3,901 - 4,000	581	1,004	1,160	1,294	1,423	1,548

584	4,001 - 4,100	590	1,024	1,182	1,318	1,450	1,577
585	4,101 - 4,200	599	1,043	1,204	1,342	1,477	1,607
586	4,201 - 4,300	608	1,062	1,226	1,367	1,503	1,636
587	4,301 - 4,400	616	1,081	1,248	1,391	1,530	1,665
588	4,401 - 4,500	624	1,101	1,270	1,416	1,557	1,694
589	4,501 - 4,600	633	1,119	1,291	1,439	1,583	1,722
590	4,601 - 4,700	641	1,133	1,306	1,456	1,601	1,742
591	4,701 - 4,800	650	1,147	1,321	1,473	1,620	1,762
592	4,801 - 4,900	659	1,161	1,336	1,489	1,638	1,783
593	4,901 - 5,000	668	1,175	1,351	1,506	1,657	1,803
594	5,001 - 5,100	676	1,189	1,366	1,523	1,675	1,823
595	5,101 - 5,200	684	1,203	1,381	1,540	1,694	1,843
596	5,201 - 5,300	693	1,217	1,396	1,557	1,712	1,863
597	5,301 - 5,400	701	1,227	1,408	1,570	1,726	1,878
598	5,401 - 5,500	710	1,238	1,419	1,582	1,741	1,894
599	5,501 - 5,600	719	1,248	1,431	1,595	1,755	1,909
600	5,601 - 5,700	728	1,259	1,442	1,608	1,769	1,925
601	5,701 - 5,800	733	1,269	1,454	1,621	1,783	1,940
602	5,801 - 5,900	739	1,280	1,465	1,634	1,797	1,956
603	5,901 - 6,000	745	1,290	1,477	1,647	1,812	1,971
604	6,001 - 6,100	751	1,302	1,490	1,661	1,827	1,988
605	6,101 - 6,200	756	1,313	1,503	1,676	1,843	2,005
606	6,201 - 6,300	763	1,325	1,516	1,690	1,859	2,023
607	6,301 - 6,400	769	1,336	1,528	1,704	1,874	2,039
608	6,401 - 6,500	775	1,347	1,540	1,717	1,889	2,055
609	6,501 - 6,600	780	1,358	1,553	1,731	1,904	2,072
610	6,601 - 6,700	786	1,369	1,565	1,745	1,919	2,088
611	6,701 - 6,800	786	1,380	1,577	1,759	1,934	2,105
612	6,801 - 6,900	841	1,391	1,590	1,772	1,950	2,121
613	6,901 - 7,000	850	1,402	1,602	1,786	1,965	2,138
614	7,001 - 7,100	859	1,413	1,614	1,800	1,980	2,154

615	7,101 - 7,200	868	1,417	1,618	1,804	1,985	2,159
616	7,201 - 7,300	876	1,420	1,621	1,807	1,988	2,163
617	7,301 - 7,400	883	1,423	1,624	1,811	1,992	2,167
618	7,401 - 7,500	888	1,426	1,627	1,814	1,996	2,171
619	7,501 - 7,600	894	1,429	1,630	1,818	1,999	2,175
620	7,601 - 7,700	899	1,432	1,633	1,821	2,003	2,179
621	7,701 - 7,800	904	1,436	1,636	1,824	2,007	2,184
622	7,801 - 7,900	910	1,439	1,639	1,828	2,011	2,188
623	7,901 - 8,000	915	1,442	1,642	1,831	2,014	2,192
624	8,001 - 8,100	921	1,445	1,646	1,835	2,018	2,196
625	8,101 - 8,200	926	1,448	1,649	1,838	2,022	2,200
626	8,201 - 8,300	933	1,451	1,652	1,842	2,026	2,204
627	8,301 - 8,400	938	1,454	1,655	1,845	2,029	2,208
628	8,401 - 8,500	944	1,460	1,661	1,852	2,037	2,216
629	8,501 - 8,600	949	1,475	1,678	1,871	2,058	2,240
630	8,601 - 8,700	954	1,491	1,696	1,891	2,080	2,263
631	8,701 - 8,800	960	1,506	1,714	1,911	2,102	2,287
632	8,801 - 8,900	965	1,522	1,732	1,931	2,124	2,311
633	8,901 - 9,000	971	1,537	1,749	1,951	2,146	2,334
634	9,001 - 9,100	976	1,553	1,767	1,970	2,167	2,358
635	9,101 - 9,200	983	1,568	1,785	1,990	2,189	2,382
636	9,201 - 9,300	988	1,584	1,803	2,010	2,211	2,405
637	9,301 - 9,400	994	1,599	1,820	2,030	2,233	2,429
638	9,401 - 9,500	999	1,614	1,838	2,049	2,254	2,453
639	9,501 - 9,600	1,004	1,630	1,856	2,069	2,276	2,477
640	9,601 - 9,700	1,010	1,645	1,874	2,089	2,298	2,500
641	9,701 - 9,800	1,015	1,661	1,891	2,109	2,320	2,524
642	9,801 - 9,900	1,021	1,673	1,905	2,124	2,336	2,542
643	9,901 - 10,000	1,026	1,683	1,917	2,137	2,351	2,557
644	10,001 - 10,100	1,033	1,694	1,928	2,150	2,365	2,573
645	10,101 - 10,200	1,039	1,704	1,940	2,163	2,379	2,589

646	10,201 - 10,300	1,045	1,715	1,951	2,176	2,394	2,604
647	10,301 - 10,400	1,051	1,725	1,963	2,189	2,408	2,620
648	10,401 - 10,500	1,058	1,736	1,975	2,202	2,422	2,635
649	10,501 - 10,600	1,064	1,746	1,986	2,215	2,436	2,651
650	10,601 - 10,700	1,070	1,757	1,998	2,228	2,451	2,666
651	10,701 - 10,800	1,077	1,767	2,010	2,241	2,465	2,682
652	10,801 - 10,900	1,083	1,778	2,021	2,254	2,479	2,697
653	10,901 - 11,000	1,090	1,788	2,033	2,267	2,494	2,713
654	11,001 - 11,100	1,096	1,799	2,045	2,280	2,508	2,729
655	11,101 - 11,200	1,103	1,809	2,056	2,293	2,522	2,744
656	11,201 - 11,300	1,109	1,820	2,068	2,306	2,537	2,760
657	11,301 - 11,400	1,116	1,830	2,080	2,319	2,551	2,775
658	11,401 - 11,500	1,123	1,841	2,091	2,332	2,565	2,791
659	11,501 - 11,600	1,129	1,851	2,103	2,345	2,579	2,806
660	11,601 - 11,700	1,136	1,862	2,115	2,358	2,594	2,822
661	11,701 - 11,800	1,143	1,872	2,126	2,371	2,608	2,838
662	11,801 - 11,900	1,150	1,882	2,138	2,383	2,622	2,852
663	11,901 - 12,000	1,157	1,892	2,148	2,395	2,635	2,867
664	12,001 - 12,100	1,164	1,901	2,159	2,407	2,648	2,881
665	12,101 - 12,200	1,171	1,910	2,170	2,419	2,661	2,895
666	12,201 - 12,300	1,178	1,919	2,180	2,431	2,674	2,910
667	12,301 - 12,400	1,185	1,929	2,191	2,443	2,687	2,924
668	12,401 - 12,500	1,192	1,938	2,202	2,455	2,700	2,938
669	12,501 - 12,600	1,199	1,947	2,212	2,467	2,714	2,952
670	12,601 - 12,700	1,206	1,956	2,223	2,479	2,727	2,967
671	12,701 - 12,800	1,213	1,966	2,234	2,491	2,740	2,981
672	12,801 - 12,900	1,220	1,975	2,245	2,503	2,753	2,995
673	12,901 - 13,000	1,227	1,984	2,255	2,514	2,766	3,009
674	13,001 - 13,100	1,233	1,993	2,265	2,525	2,778	3,022
675	13,101 - 13,200	1,239	2,001	2,275	2,536	2,790	3,035
676	13,201 - 13,300	1,245	2,010	2,285	2,547	2,802	3,049

677	13,301 - 13,400	1,250	2,018	2,294	2,558	2,814	3,062
678	13,401 - 13,500	1,256	2,027	2,304	2,569	2,826	3,075
679	13,501 - 13,600	1,262	2,035	2,314	2,580	2,838	3,088
680	13,601 - 13,700	1,267	2,044	2,324	2,591	2,850	3,101
681	13,701 - 13,800	1,273	2,052	2,334	2,602	2,862	3,114
682	13,801 - 13,900	1,279	2,061	2,344	2,613	2,875	3,127
683	13,901 - 14,000	1,284	2,069	2,354	2,624	2,887	3,141
684	14,001 - 14,100	1,290	2,078	2,363	2,635	2,899	3,154
685	14,101 - 14,200	1,296	2,087	2,373	2,646	2,911	3,167
686	14,201 - 14,300	1,301	2,095	2,383	2,657	2,923	3,180
687	14,301 - 14,400	1,306	2,104	2,393	2,668	2,935	3,193
688	14,401 - 14,500	1,312	2,112	2,403	2,679	2,947	3,206
689	14,501 - 14,600	1,317	2,121	2,413	2,690	2,959	3,220
690	14,601 - 14,700	1,323	2,129	2,423	2,701	2,971	3,233
691	14,701 - 14,800	1,329	2,138	2,432	2,712	2,983	3,246
692	14,801 - 14,900	1,334	2,146	2,442	2,723	2,995	3,259
693	14,901 - 15,000	1,340	2,155	2,452	2,734	3,008	3,272
694	15,001 - 15,100	1,345	2,163	2,461	2,744	3,018	3,284
695	15,101 - 15,200	1,351	2,170	2,469	2,752	3,028	3,294
696	15,201 - 15,300	1,357	2,177	2,476	2,761	3,037	3,304
697	15,301 - 15,400	1,362	2,184	2,484	2,769	3,046	3,314
698	15,401 - 15,500	1,368	2,191	2,491	2,778	3,056	3,325
699	15,501 - 15,600	1,373	2,198	2,499	2,786	3,065	3,335
700	15,601 - 15,700	1,379	2,205	2,507	2,795	3,074	3,345
701	15,701 - 15,800	1,384	2,211	2,514	2,803	3,084	3,355
702	15,801 - 15,900	1,390	2,218	2,522	2,812	3,093	3,365
703	15,901 - 16,000	1,395	2,225	2,529	2,820	3,102	3,375
704	16,001 - 16,100	1,401	2,232	2,537	2,829	3,112	3,385
705	16,101 - 16,200	1,407	2,239	2,545	2,837	3,121	3,396
706	16,201 - 16,300	1,412	2,246	2,552	2,846	3,130	3,406
707	16,301 - 16,400	1,418	2,253	2,560	2,854	3,140	3,416

708	16,401 - 16,500	1,423	2,260	2,567	2,863	3,149	3,426
709	16,501 - 16,600	1,429	2,267	2,575	2,871	3,158	3,436
710	16,601 - 16,700	1,434	2,274	2,583	2,880	3,168	3,446
711	16,701 - 16,800	1,440	2,281	2,590	2,888	3,177	3,457
712	16,801 - 16,900	1,445	2,288	2,598	2,897	3,186	3,467
713	16,901 - 17,000	1,451	2,295	2,605	2,905	3,196	3,477
714	17,001 - 17,100	1,456	2,302	2,613	2,914	3,205	3,487
715	17,101 - 17,200	1,462	2,309	2,621	2,922	3,214	3,497
716	17,201 - 17,300	1,467	2,316	2,628	2,931	3,224	3,507
717	17,301 - 17,400	1,473	2,323	2,636	2,939	3,233	3,517
718	17,401 - 17,500	1,478	2,330	2,643	2,947	3,242	3,528
719	17,501 - 17,600	1,483	2,337	2,651	2,956	3,252	3,538
720	17,601 - 17,700	1,489	2,344	2,659	2,964	3,261	3,548
721	17,701 - 17,800	1,494	2,351	2,666	2,973	3,270	3,558
722	17,801 - 17,900	1,499	2,358	2,674	2,981	3,280	3,568
723	17,901 - 18,000	1,505	2,365	2,682	2,990	3,289	3,578
724	18,001 - 18,100	1,510	2,372	2,689	2,998	3,298	3,588
725	18,101 - 18,200	1,516	2,379	2,697	3,007	3,308	3,599
726	18,201 - 18,300	1,520	2,386	2,704	3,015	3,317	3,609
727	18,301 - 18,400	1,525	2,392	2,712	3,024	3,326	3,619
728	18,401 - 18,500	1,530	2,399	2,720	3,032	3,336	3,629
729	18,501 - 18,600	1,535	2,406	2,727	3,041	3,345	3,639
730	18,601 - 18,700	1,540	2,413	2,735	3,049	3,354	3,649
731	18,701 - 18,800	1,545	2,420	2,742	3,058	3,364	3,659
732	18,801 - 18,900	1,550	2,427	2,750	3,066	3,373	3,670
733	18,901 - 19,000	1,555	2,434	2,758	3,075	3,382	3,680
734	19,001 - 19,100	1,560	2,441	2,765	3,083	3,391	3,690
735	19,101 - 19,200	1,565	2,448	2,773	3,092	3,401	3,700
736	19,201 - 19,300	1,570	2,455	2,780	3,100	3,410	3,710
737	19,301 - 19,400	1,575	2,462	2,788	3,109	3,419	3,720
738	19,401 - 19,500	1,580	2,469	2,796	3,117	3,429	3,731

Line	Income	1	2	3	4	5	6
739	19,501 - 19,600	1,585	2,476	2,803	3,126	3,438	3,741
740	19,601 - 19,700	1,590	2,483	2,811	3,134	3,447	3,751
741	19,701 - 19,800	1,595	2,490	2,818	3,143	3,457	3,761
742	19,801 - 19,900	1,600	2,497	2,826	3,151	3,466	3,771
743	19,901 - 20,000	1,605	2,504	2,834	3,159	3,475	3,781

744   LOW INCOME TABLE

745   (Obligor Parent Only)

746   Monthly Combined

747   Adj. Gross Income   Number of Children

Line	From - To	1	2	3	4	5	6
750	0 - 649	30	30	30	30	30	30
751	650 - 675	30	30	30	30	31	31
752	676 - 700	58	60	60	61	61	62
753	701 - 725	88	88	90	91	92	92
754	726 - 750	117	118	119	120	122	123
755	751 - 775	147	148	149	151	153	155
756	776 - 800		178	179	182	183	186
757	801 - 825		207	209	212	214	216
758	826 - 850		236	239	242	244	247
759	851 - 875		266	269	272	275	278
760	876 - 900		296	299	303	305	309
761	901 - 925		325	329	333	337	339
762	926 - 950			359	363	366	370
763	951 - 975			389	393	398	402
764	976 - 1,000				424	428	433
765	1,001 - 1,050				484	489	494

766   Section 8. Section **78-45-7.15** is amended to read:

767   **78-45-7.15.   Medical expenses.**

768   (1) The court shall order that insurance for the medical expenses of the minor children

769   be provided by a parent if it is available at a reasonable cost.

770   (2) In determining which parent shall be ordered to maintain insurance for medical

771   expenses, the court or administrative agency may consider the:

772   (a) reasonableness of the cost;

773   (b) availability of a group insurance policy;

774   (c) coverage of the policy; and

775   (d) preference of the custodial parent.

776   (3) The order shall require each parent to share equally the out-of-pocket costs of the

777   premium actually paid by a parent for the children's portion of insurance.

778   (4) The parent who provides the insurance coverage may receive credit against the base

779   child support award or recover the other parent's share of the children's portion of the premium.

780   In cases in which the parent does not have insurance but another member of the parent's

781   household provides insurance coverage for the children, the parent may receive credit against

782   the base child support award or recover the other parent's share of the children's portion of the

783   premium.

784   (5) The children's portion of the premium is a per capita share of the premium actually

785   paid. The premium expense for the children shall be calculated by dividing the premium

786   amount by the number of persons covered under the policy and multiplying the result by the

787   number of children in the instant case.

788   (6) The order shall require each parent to share equally all reasonable and necessary

789   uninsured medical expenses incurred for the dependent children, including but not limited to

790   deductibles and copayments[, incurred for the dependent children].

791   (7) The parent ordered to maintain insurance shall provide verification of coverage to

792   the other parent, or to the Office of Recovery Services under Title IV of the Social Security

793   Act, 42 U.S.C. Section 601 et seq., upon initial enrollment of the dependent children, and

794   thereafter on or before January 2 of each calendar year. The parent shall notify the other

795   parent, or the Office of Recovery Services under Title IV of the Social Security Act, 42 U.S.C.

796   Section 601 et seq., of any change of insurance carrier, premium, or benefits within 30 calendar

797   days of the date [he] the parent first knew or should have known of the change.

798   (8) A parent who incurs medical expenses shall provide written verification of the cost

799   and payment of medical expenses to the other parent within 30 days of payment.

800   (9) In addition to any other sanctions provided by the court, a parent incurring medical

801   expenses may be denied the right to receive credit for the expenses or to recover the other

802   parent's share of the expenses if that parent fails to comply with Subsections (7) and (8).

803   Section 9. Section **78-45-7.16** is amended to read:

804   **78-45-7.16.   Child care expenses -- Expenses not incurred.**

805   (1) The child support order shall require that each parent share [equally] proportionally

806   the reasonable work-related child care expenses of the parents on the basis of each parent's

807   percentage of the combined adjusted gross income amount identified on the worksheet.

808   (2) (a) If an actual expense for child care is incurred, a parent shall begin paying [his]

809   that parent's share on a monthly basis immediately upon presentation of proof of the child care

810   expense, but if the child care expense ceases to be incurred, that parent may suspend making

811   monthly payment of that expense while it is not being incurred, without obtaining a

812   modification of the child support order.

813   (b) (i) In the absence of a court order to the contrary, a parent who incurs child care

814   expense shall provide written verification of the cost and identity of a child care provider to the

815   other parent upon initial engagement of a provider and thereafter on the request of the other

816   parent.

817   (ii) In the absence of a court order to the contrary, the parent shall notify the other

818   parent of any change of child care provider or the monthly expense of child care within 30

819   calendar days of the date of the change.

820   (3) In addition to any other sanctions provided by the court, a parent incurring child

821   care expenses may be denied the right to receive credit for the expenses or to recover the other

822   parent's share of the expenses if the parent incurring the expenses fails to comply with

823   Subsection (2)(b).

824   Section 10. Section **78-45-7.21** is repealed and reenacted to read:

825   **78-45-7.21.   Tax exemption for dependent children.**

826   (1) (a) Subject to Subsection (1)(b), for federal and state individual income tax

827   purposes, who may claim an exemption for a child as a dependent is determined by dividing

828   the children evenly between the parents.

829   (b) If there is an odd number of children:

830   (i) the custodial parent shall claim the greater number of exemptions only in

831   even-numbered years; and

832   (ii) the noncustodial parent shall claim the greater number of children only in

833 odd-numbered years.

834   (2) Subject to Subsection (1), the noncustodial parent may not claim an exemption for

835 a child as a dependent for income tax purposes if:

836   (a) the noncustodial parent:

837   (i) is given timely notice of child support obligations as defined in Subsection

838 78-45-2(7); and

839   (ii) fails to comply with the child support order; and

840   (b) the custodial parent does not agree in writing to permit the noncustodial parent to

841 claim the exemption

842   Section 11. **Effective date.**

843   This bill takes effect on January 1, 2007.

844   Section 12. **Coordinating S.B. 195 with H.B. 30 -- Superseding and merging**

845 **amendments.**

846   If this S.B. 195 and H.B. 30 both pass, it is the intent of the Legislature that the Office

847 of Legislative Research and General Counsel in preparing the Utah Code database for

848 publication:

849   (1) have the amendments in Subsection 78-45-7.10(1)(a) in this bill supersede the

850 amendments to Subsection 78-45-7.10(1) in H.B. 30; and

851   (2) modify Subsection 78-45-7.10(1)(b) enacted in this bill to read as follows:

852   "(b) Subsection (1)(a) applies:

853   (i) the later of the day on which:

854   (A) the child becomes 18 years of age, or

855   (B) graduates from high school during the child's normal and expected year of

856 graduation; or

857   (ii) if the child:

858   (A) dies;

859   (B) marries;

860   (C) is a member of the armed forces of the United States; or

861   (D) is emancipated in accordance with Title 78, Chapter 3a, Part 10, Emancipation.".