Senator **Gregory S. Bell** proposes the following substitute bill:

1 # CHILD SUPPORT GUIDELINES

2 ## 2007 GENERAL SESSION

3 ## STATE OF UTAH

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

5 House Sponsor: _____

6

7 **LONG TITLE**

8 **General Description:**

9   This bill updates child support guidelines and makes other corrections.

10 **Highlighted Provisions:**

11   This bill:

12   ▸ recalculates and updates the child support table amounts;

13   ▸ defines "temporary" as less than 12 months;

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

15 aging out or death of a child; and

16   ▸ makes technical corrections.

17 **Monies Appropriated in this Bill:**

18   None

19 **Other Special Clauses:**

20   This bill takes effect on July 1, 2008.

21 **Utah Code Sections Affected:**

22 AMENDS:

23   **78-45-2**, as last amended by Chapters 161 and 186, Laws of Utah 2000

24   **78-45-7.2**, as last amended by Chapter 176, Laws of Utah 2003

25   **78-45-7.5**, as last amended by Chapter 324, Laws of Utah 2006

26   **78-45-7.7**, as last amended by Chapter 255, Laws of Utah 2001

27   **78-45-7.10**, as last amended by Chapter 132, Laws of Utah 2006

28   **78-45-7.14**, as repealed and reenacted by Chapter 118, Laws of Utah 1994

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

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

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

32   ══

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

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

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

36   As used in this chapter:

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

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

39   of Human Services.

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

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

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

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

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

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

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

47   78-45-7.14.

48   (6) "Child" means:

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

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

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

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

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

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

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

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

57   this section, or a monthly financial award for uninsured medical expenses, ordered by a tribunal

58   for the support of a child, including current periodic payments, all arrearages which accrue

59   under an order for current periodic payments, and sum certain judgments awarded for

60   arrearages, medical expenses, and child care costs.

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

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

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

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

65   (a) establishes or modifies child support;

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

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

68   45f, Uniform Interstate Family Support Act.

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

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

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

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

73   78-45-7.21.

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

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

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

77   pay. "Income" includes:

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

79   sale or conversion of capital assets;

80   (b) interest and dividends;

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

82   of any type;

83   (d) unemployment compensation benefits;

84   (e) workers' compensation benefits; and

85   (f) disability benefits.

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

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

88   paying child support.

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

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

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

92   support or public assistance.

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

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

95   Services.

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

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

98   children.

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

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

101   domestic or foreign jurisdiction.

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

103   [(21)] (22) "Third party" means an agency or a person other than the biological or

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

105   [(22)] (23) "Tribunal" means the district court, the Department of Human Services,

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

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

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

109   [(23)] (24) "Work-related child care costs" means reasonable child care costs for up to

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

111   parent under Section 78-45-7.17.

112   [(24)] (25) "Worksheets" means the forms used to aid in calculating the base child

113   support award.

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

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

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

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

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

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

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

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

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

123   under the provisions of this section.

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

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

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

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

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

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

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

131   the guidelines;

132   (b) the guidelines worksheet has the box checked for a deviation and has an

133   explanation as to the reason; or

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

135   guidelines table.

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

137   the difference is less than] by $10 or more, the order shall [not] be considered deviated and the

138   incomes listed on the worksheet may not be used in adjusting support for emancipation.

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

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

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

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

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

144   have their child support reduced; or

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

146   would increase.

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

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

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

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

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

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

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

154   the obligor from the most recent order; or

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

156   be decreased from the most recent order.

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

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

159   a child support order.

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

161   account the best interests of the child, determine whether there is a difference between the

162   payor's ordered support amount [ordered] and the payor's support amount that would be

163   required under the guidelines. [If]

164   (i) If the current amount was ordered prior to January 1, 2008, there is a difference of

165   25% or more, the difference is not of a temporary nature, and the order does not deviate from

166   the guidelines, the court shall adjust the amount to that which is provided for in the guidelines.

167   (ii) If the current amount was ordered on or after January 1, 2008, there is a difference

168   of 10% or more [and], the difference is not of a temporary nature, and the order does not

169   deviate from the guidelines, the court shall adjust the amount to that which is provided for in

170   the guidelines.

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

172   adjustment under Subsection (8)(b).

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

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

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

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

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

178   include:

179   (i) material changes in custody;

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

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

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

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

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

185   others.

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

187   account the best interests of the child, determine whether a substantial change has occurred. If

188   it has, the court shall then determine whether the change results in a difference of 15% or more

189   between the <u>payor's ordered support amount and the payor's support</u> amount [<s>of child support</s>

190   <s>ordered and the amount</s>] that would be required under the guidelines. If there is such a

191   difference [<s>and</s>]<u>,</u> the difference is not of a temporary nature, <u>and the order does not deviate</u>

192   <u>from the guidelines,</u> the court shall adjust the amount of child support ordered to that which is

193   provided for in the guidelines.

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

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

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

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

198   (1) As used in the guidelines, "gross income" includes prospective income from any

199   source, including earned and nonearned income sources which may include salaries, wages,

200   commissions, royalties, bonuses, rents, gifts from anyone, prizes, dividends, severance pay,

201   pensions, interest, trust income, alimony from previous marriages, annuities, capital gains,

202   Social Security benefits, workers' compensation benefits, unemployment compensation,

203   income replacement disability insurance benefits, and payments from "nonmeans-tested"

204   government programs.

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

206   40-hour job. If and only if during the time prior to the original support order, the parent

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

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

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

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

211   Program;

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

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

214   Stamps, or General Assistance; and

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

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

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

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

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

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

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

222   (b) Gross income determined under this Subsection (4) may differ from the amount of

223   business income determined for tax purposes.

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

225   then recalculated to determine the average gross monthly income.

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

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

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

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

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

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

232   underemployment or overemployment situation exists.

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

234   (7) (a) Income may not be imputed to a parent unless the parent stipulates to the

235   amount imputed, the party defaults, or, in contested cases, a hearing is held and [a finding

236   made that the parent is voluntarily unemployed or underemployed] the judge in a judicial

237   proceeding or the presiding officer in an administrative proceeding enters findings of fact as to

238   the evidentiary basis for the imputation.

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

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

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

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

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

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

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

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

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

248   (d) Income may not be imputed if any of the following conditions exist and the

249   condition is not of a temporary nature:

250   (i) the reasonable costs of child care for the parents' minor children approach or equal

251   the amount of income the custodial parent can earn;

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

253   minimum wage;

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

255   or

256   (iv) unusual emotional or physical needs of a child require the custodial parent's

257   presence in the home.

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

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

260   Supplemental Security Income.

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

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

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

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

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

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

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

268   nearest dollar. Each parent's child support obligation shall be established in proportion to their

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

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

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

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

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

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

275   78-45-2 and in cases where the obligor's adjusted gross income is $1,050 or less monthly, the

276   base child support award shall be determined as follows:

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

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

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

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

281   combined adjusted gross income.

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

283   child can contribute to his or her support may be considered in the determination of child

284   support and may be used to justify a reduction in the amount of support ordered, except that in

285   the case of orders involving multiple children, the reduction shall not be greater than the effect

286   of reducing the total number of children by one in the child support table calculation.

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

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

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

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

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

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

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

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

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

296   children.

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

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

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

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

301   children, not an amount per child.

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

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

304   (1) When a child becomes 18 years of age or graduates from high school during the

305   child's normal and expected year of graduation, whichever occurs later, or if the child dies,

306   marries, becomes a member of the armed forces of the United States, or is emancipated [by

307   court order pursuant to] in accordance with Title 78, Chapter 3a, Part 10, Emancipation, the

308   base child support award is automatically adjusted to the base combined child support

309   obligation for the remaining number of children due child support, shown in the table that was

310   used to establish the most recent order, using the incomes of the parties as specified in that

311   order or the worksheets, unless otherwise provided in the child support order.

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

313   support award originally ordered.

314   (3) If the incomes of the parties are not specified in the most recent order or the

315   worksheets, the information regarding the incomes is not consistent, or the order deviates from

316   the guidelines, automatic adjustment of the order does not apply and the order will continue

317   until modified by the issuing tribunal. If the order is deviated and the parties subsequently

318   obtain a judicial order that adjusts the support back to the date of the emancipation of the child,

319   the Office of Recovery Services may not be required to repay any difference in the support

320   collected during the interim.

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

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

323   The following includes the Base Combined Child Support Obligation Table and the

324   Low Income Table:

325   BASE COMBINED CHILD SUPPORT OBLIGATION TABLE

326   (Both Parents)

327   [Monthly Combined]

328   [Adj. Gross Income   Number of Children]

329   [1   2   3   4   5   6]

330   [From   To]

331   [650 -   675   99   184   191   198   200   201]

332   [676 -   700   103   190   198   205   207   209]

333   [701 -   725   106   197   205   212   214   216]

334   [726 -   750   110   204   212   220   221   223]

335   [751 -   775   113   211   219   227   229   231]

336	[776 -	800	117	218	226	234	236	238]
337	[801 -	825	121	224	243	261	263	265]
338	[826 -	850	124	231	253	275	277	279]
339	[851 -	875	128	238	263	289	291	294]
340	[876 -	900	132	245	274	303	305	308]
341	[901 -	925	135	251	284	316	319	322]
342	[926 -	950	139	258	294	330	333	336]
343	[951 -	975	143	265	305	344	347	350]
344	[976 -	1,000	146	272	315	358	361	364]
345	[1,001 -	1,050	154	285	335	385	389	393]
346	[1,051 -	1,100	161	299	356	413	417	421]
347	[1,101 -	1,150	168	313	377	441	444	449]
348	[1,151 -	1,200	176	326	387	449	454	460]
349	[1,201 -	1,250	183	340	403	465	475	484]
350	[1,251 -	1,300	190	353	418	482	496	508]
351	[1,301 -	1,350	198	367	433	499	516	532]
352	[1,351 -	1,400	205	381	448	515	537	556]
353	[1,401 -	1,450	212	394	463	532	558	580]
354	[1,451 -	1,500	220	408	478	549	579	605]
355	[1,501 -	1,550	227	421	493	565	600	629]
356	[1,551 -	1,600	234	435	509	582	620	653]
357	[1,601 -	1,650	242	449	524	599	641	677]
358	[1,651 -	1,700	249	462	539	615	662	701]
359	[1,701 -	1,750	256	476	554	632	683	725]
360	[1,751 -	1,800	264	489	569	649	704	749]
361	[1,801 -	1,850	271	503	584	664	723	771]
362	[1,851 -	1,900	278	517	597	677	736	786]
363	[1,901 -	1,950	286	530	610	690	750	800]
364	[1,951 -	2,000	293	544	622	700	752	813]
365	[2,001 -	2,100	308	571	643	716	779	833]
366	[2,101 -	2,200	319	592	666	741	807	862]

367	[2,201 - 2,300	328	608	687	766	835	891]
368	[2,301 - 2,400	336	625	708	791	862	921]
369	[2,401 - 2,500	345	641	725	809	882	942]
370	[2,501 - 2,600	354	658	746	834	909	972]
371	[2,601 - 2,700	362	674	767	859	937	1,001]
372	[2,701 - 2,800	371	691	788	885	964	1,031]
373	[2,801 - 2,900	380	707	809	910	992	1,060]
374	[2,901 - 3,000	388	724	830	936	1,020	1,090]
375	[3,001 - 3,100	397	740	851	962	1,048	1,120]
376	[3,101 - 3,200	406	756	872	987	1,076	1,149]
377	[3,201 - 3,300	414	773	893	1,013	1,103	1,179]
378	[3,301 - 3,400	423	789	914	1,039	1,131	1,208]
379	[3,401 - 3,500	431	804	934	1,064	1,159	1,238]
380	[3,501 - 3,600	438	817	953	1,090	1,187	1,268]
381	[3,601 - 3,700	444	830	973	1,116	1,215	1,297]
382	[3,701 - 3,800	451	843	992	1,141	1,243	1,327]
383	[3,801 - 3,900	458	856	1,012	1,167	1,270	1,356]
384	[3,901 - 4,000	465	870	1,031	1,192	1,297	1,386]
385	[4,001 - 4,100	472	883	1,050	1,217	1,325	1,415]
386	[4,101 - 4,200	479	896	1,069	1,242	1,352	1,444]
387	[4,201 - 4,300	486	909	1,088	1,267	1,379	1,474]
388	[4,301 - 4,400	493	923	1,107	1,292	1,407	1,503]
389	[4,401 - 4,500	499	936	1,131	1,326	1,443	1,541]
390	[4,501 - 4,600	506	949	1,150	1,350	1,470	1,570]
391	[4,601 - 4,700	513	962	1,169	1,375	1,498	1,600]
392	[4,701 - 4,800	520	975	1,188	1,400	1,525	1,629]
393	[4,801 - 4,900	527	989	1,207	1,425	1,552	1,658]
394	[4,901 - 5,000	534	1,002	1,226	1,450	1,580	1,687]
395	[5,001 - 5,100	541	1,015	1,245	1,475	1,607	1,717]
396	[5,101 - 5,200	547	1,028	1,264	1,500	1,634	1,746]
397	[5,201 - 5,300	554	1,042	1,282	1,522	1,658	1,772]

398	[5,301 - 5,400	561	1,055	1,300	1,544	1,682	1,797]
399	[5,401 - 5,500	568	1,068	1,317	1,566	1,706	1,823]
400	[5,501 - 5,600	575	1,081	1,335	1,588	1,730	1,848]
401	[5,601 - 5,700	582	1,093	1,351	1,610	1,754	1,874]
402	[5,701 - 5,800	586	1,103	1,367	1,632	1,778	1,899]
403	[5,801 - 5,900	591	1,112	1,383	1,653	1,802	1,925]
404	[5,901 - 6,000	596	1,122	1,398	1,675	1,826	1,950]
405	[6,001 - 6,100	601	1,131	1,414	1,697	1,850	1,976]
406	[6,101 - 6,200	605	1,141	1,430	1,719	1,874	2,001]
407	[6,201 - 6,300	610	1,150	1,445	1,740	1,897	2,026]
408	[6,301 - 6,400	615	1,159	1,461	1,762	1,921	2,052]
409	[6,401 - 6,500	620	1,169	1,480	1,791	1,951	2,084]
410	[6,501 - 6,600	624	1,178	1,495	1,812	1,975	2,109]
411	[6,601 - 6,700	629	1,188	1,511	1,834	1,998	2,134]
412	[6,701 - 6,800	629	1,188	1,511	1,834	1,998	2,134]
413	[6,801 - 6,900	673	1,188	1,511	1,834	1,998	2,134]
414	[6,901 - 7,000	680	1,188	1,511	1,834	1,998	2,134]
415	[7,001 - 7,100	687	1,188	1,511	1,834	1,998	2,134]
416	[7,101 - 7,200	694	1,188	1,511	1,834	1,998	2,134]
417	[7,201 - 7,300	701	1,188	1,520	1,834	1,998	2,134]
418	[7,301 - 7,400	706	1,189	1,531	1,834	1,998	2,134]
419	[7,401 - 7,500	710	1,197	1,541	1,834	1,998	2,134]
420	[7,501 - 7,600	715	1,205	1,551	1,834	1,998	2,134]
421	[7,601 - 7,700	719	1,213	1,562	1,834	1,998	2,134]
422	[7,701 - 7,800	723	1,220	1,572	1,834	1,998	2,134]
423	[7,801 - 7,900	728	1,228	1,582	1,834	1,998	2,137]
424	[7,901 - 8,000	732	1,236	1,592	1,834	2,000	2,150]
425	[8,001 - 8,100	737	1,244	1,603	1,834	2,013	2,164]
426	[8,101 - 8,200	741	1,252	1,613	1,841	2,026	2,178]
427	[8,201 - 8,300	746	1,259	1,623	1,853	2,039	2,192]
428	[8,301 - 8,400	750	1,267	1,633	1,864	2,052	2,206]

		1	2	3	4	5	6
429	[8,401 - 8,500	755	1,275	1,644	1,876	2,064	2,220]
430	[8,501 - 8,600	759	1,283	1,654	1,887	2,077	2,234]
431	[8,601 - 8,700	763	1,291	1,664	1,899	2,090	2,247]
432	[8,701 - 8,800	768	1,298	1,675	1,911	2,103	2,261]
433	[8,801 - 8,900	772	1,306	1,685	1,922	2,116	2,275]
434	[8,901 - 9,000	777	1,314	1,695	1,934	2,129	2,289]
435	[9,001 - 9,100	781	1,322	1,705	1,945	2,141	2,303]
436	[9,101 - 9,200	786	1,330	1,716	1,957	2,154	2,317]
437	[9,201 - 9,300	790	1,337	1,726	1,969	2,167	2,330]
438	[9,301 - 9,400	795	1,345	1,736	1,980	2,180	2,344]
439	[9,401 - 9,500	799	1,353	1,747	1,992	2,193	2,358]
440	[9,501 - 9,600	803	1,361	1,757	2,003	2,206	2,372]
441	[9,601 - 9,700	808	1,369	1,767	2,015	2,218	2,386]
442	[9,701 - 9,800	812	1,376	1,777	2,027	2,231	2,400]
443	[9,801 - 9,900	817	1,384	1,788	2,038	2,244	2,414]
444	[9,901 - 10,000	821	1,392	1,798	2,050	2,257	2,427]
445	[10,001 - 10,100	826	1,400	1,808	2,061	2,270	2,441]

446 Monthly Combined
447 Adj. Gross Income   Number of Children

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

460	976 - 1,000	183	312	363	405	445	484
461	1,001 - 1,050	193	322	374	417	459	500
462	1,051 - 1,100	201	335	390	435	478	520
463	1,101 - 1,150	210	348	405	452	497	541
464	1,151 - 1,200	220	362	420	469	516	561
465	1,201 - 1,250	229	375	436	486	535	582
466	1,251 - 1,300	238	388	451	503	553	602
467	1,301 - 1,350	248	401	467	520	572	623
468	1,351 - 1,400	256	414	481	536	590	642
469	1,401 - 1,450	265	426	495	552	607	661
470	1,451 - 1,500	275	438	510	568	625	680
471	1,501 - 1,550	284	451	524	584	643	699
472	1,551 - 1,600	293	463	538	600	660	718
473	1,601 - 1,650	303	476	553	616	678	737
474	1,651 - 1,700	311	488	567	632	695	757
475	1,701 - 1,750	320	500	581	648	713	776
476	1,751 - 1,800	330	513	596	664	731	795
477	1,801 - 1,850	339	525	610	680	748	814
478	1,851 - 1,900	348	538	624	696	766	833
479	1,901 - 1,950	358	550	638	712	783	852
480	1,951 - 2,000	366	562	652	727	800	870
481	2,001 - 2,100	385	580	673	750	825	898
482	2,101 - 2,200	399	604	701	781	859	935
483	2,201 - 2,300	410	628	728	812	893	972
484	2,301 - 2,400	420	652	756	843	927	1,009
485	2,401 - 2,500	431	676	784	874	961	1,046
486	2,501 - 2,600	443	700	811	904	995	1,082
487	2,601 - 2,700	453	723	838	934	1,028	1,118
488	2,701 - 2,800	464	747	865	964	1,060	1,154
489	2,801 - 2,900	475	770	891	994	1,093	1,189
490	2,901 - 3,000	485	794	918	1,024	1,126	1,225

491	3,001 - 3,100	496	817	945	1,054	1,159	1,261
492	3,101 - 3,200	508	838	970	1,081	1,189	1,294
493	3,201 - 3,300	518	859	994	1,108	1,219	1,326
494	3,301 - 3,400	529	881	1,018	1,135	1,248	1,358
495	3,401 - 3,500	539	902	1,042	1,162	1,278	1,391
496	3,501 - 3,600	548	923	1,066	1,189	1,308	1,423
497	3,601 - 3,700	555	944	1,090	1,216	1,337	1,455
498	3,701 - 3,800	564	965	1,115	1,243	1,367	1,487
499	3,801 - 3,900	573	985	1,138	1,269	1,396	1,519
500	3,901 - 4,000	581	1,004	1,160	1,294	1,423	1,548
501	4,001 - 4,100	590	1,024	1,182	1,318	1,450	1,577
502	4,101 - 4,200	599	1,043	1,204	1,342	1,477	1,607
503	4,201 - 4,300	608	1,062	1,226	1,367	1,503	1,636
504	4,301 - 4,400	616	1,081	1,248	1,391	1,530	1,665
505	4,401 - 4,500	624	1,101	1,270	1,416	1,557	1,694
506	4,501 - 4,600	633	1,119	1,291	1,439	1,583	1,722
507	4,601 - 4,700	641	1,133	1,306	1,456	1,601	1,742
508	4,701 - 4,800	650	1,147	1,321	1,473	1,620	1,762
509	4,801 - 4,900	659	1,161	1,336	1,489	1,638	1,783
510	4,901 - 5,000	668	1,175	1,351	1,506	1,657	1,803
511	5,001 - 5,100	676	1,189	1,366	1,523	1,675	1,823
512	5,101 - 5,200	684	1,203	1,381	1,540	1,694	1,843
513	5,201 - 5,300	693	1,217	1,396	1,557	1,712	1,863
514	5,301 - 5,400	701	1,227	1,408	1,570	1,726	1,878
515	5,401 - 5,500	710	1,238	1,419	1,582	1,741	1,894
516	5,501 - 5,600	719	1,248	1,431	1,595	1,755	1,909
517	5,601 - 5,700	728	1,259	1,442	1,608	1,769	1,925
518	5,701 - 5,800	733	1,269	1,454	1,621	1,783	1,940
519	5,801 - 5,900	739	1,280	1,465	1,634	1,797	1,956
520	5,901 - 6,000	745	1,290	1,477	1,647	1,812	1,971
521	6,001 - 6,100	751	1,302	1,490	1,661	1,827	1,988

522	6,101 - 6,200	756	1,313	1,503	1,676	1,843	2,005
523	6,201 - 6,300	763	1,325	1,516	1,690	1,859	2,023
524	6,301 - 6,400	769	1,336	1,528	1,704	1,874	2,039
525	6,401 - 6,500	775	1,347	1,540	1,717	1,889	2,055
526	6,501 - 6,600	780	1,358	1,553	1,731	1,904	2,072
527	6,601 - 6,700	786	1,369	1,565	1,745	1,919	2,088
528	6,701 - 6,800	786	1,380	1,577	1,759	1,934	2,105
529	6,801 - 6,900	841	1,391	1,590	1,772	1,950	2,121
530	6,901 - 7,000	850	1,402	1,602	1,786	1,965	2,138
531	7,001 - 7,100	859	1,413	1,614	1,800	1,980	2,154
532	7,101 - 7,200	868	1,417	1,618	1,804	1,985	2,159
533	7,201 - 7,300	876	1,420	1,621	1,807	1,988	2,163
534	7,301 - 7,400	883	1,423	1,624	1,811	1,992	2,167
535	7,401 - 7,500	888	1,426	1,627	1,814	1,996	2,171
536	7,501 - 7,600	894	1,429	1,630	1,818	1,999	2,175
537	7,601 - 7,700	899	1,432	1,633	1,821	2,003	2,179
538	7,701 - 7,800	904	1,436	1,636	1,824	2,007	2,184
539	7,801 - 7,900	910	1,439	1,639	1,828	2,011	2,188
540	7,901 - 8,000	915	1,442	1,642	1,831	2,014	2,192
541	8,001 - 8,100	921	1,445	1,646	1,835	2,018	2,196
542	8,101 - 8,200	926	1,448	1,649	1,838	2,022	2,200
543	8,201 - 8,300	933	1,451	1,652	1,842	2,026	2,204
544	8,301 - 8,400	938	1,454	1,655	1,845	2,029	2,208
545	8,401 - 8,500	944	1,460	1,661	1,852	2,037	2,216
546	8,501 - 8,600	949	1,475	1,678	1,871	2,058	2,240
547	8,601 - 8,700	954	1,491	1,696	1,891	2,080	2,263
548	8,701 - 8,800	960	1,506	1,714	1,911	2,102	2,287
549	8,801 - 8,900	965	1,522	1,732	1,931	2,124	2,311
550	8,901 - 9,000	971	1,537	1,749	1,951	2,146	2,334
551	9,001 - 9,100	976	1,553	1,767	1,970	2,167	2,358
552	9,101 - 9,200	983	1,568	1,785	1,990	2,189	2,382

553	9,201 - 9,300	988	1,584	1,803	2,010	2,211	2,405
554	9,301 - 9,400	994	1,599	1,820	2,030	2,233	2,429
555	9,401 - 9,500	999	1,614	1,838	2,049	2,254	2,453
556	9,501 - 9,600	1,004	1,630	1,856	2,069	2,276	2,477
557	9,601 - 9,700	1,010	1,645	1,874	2,089	2,298	2,500
558	9,701 - 9,800	1,015	1,661	1,891	2,109	2,320	2,524
559	9,801 - 9,900	1,021	1,673	1,905	2,124	2,336	2,542
560	9,901 - 10,000	1,026	1,683	1,917	2,137	2,351	2,557
561	10,001 - 10,100	1,033	1,694	1,928	2,150	2,365	2,573
562	10,101 - 10,200	1,039	1,704	1,940	2,163	2,379	2,589
563	10,201 - 10,300	1,045	1,715	1,951	2,176	2,394	2,604
564	10,301 - 10,400	1,051	1,725	1,963	2,189	2,408	2,620
565	10,401 - 10,500	1,058	1,736	1,975	2,202	2,422	2,635
566	10,501 - 10,600	1,064	1,746	1,986	2,215	2,436	2,651
567	10,601 - 10,700	1,070	1,757	1,998	2,228	2,451	2,666
568	10,701 - 10,800	1,077	1,767	2,010	2,241	2,465	2,682
569	10,801 - 10,900	1,083	1,778	2,021	2,254	2,479	2,697
570	10,901 - 11,000	1,090	1,788	2,033	2,267	2,494	2,713
571	11,001 - 11,100	1,096	1,799	2,045	2,280	2,508	2,729
572	11,101 - 11,200	1,103	1,809	2,056	2,293	2,522	2,744
573	11,201 - 11,300	1,109	1,820	2,068	2,306	2,537	2,760
574	11,301 - 11,400	1,116	1,830	2,080	2,319	2,551	2,775
575	11,401 - 11,500	1,123	1,841	2,091	2,332	2,565	2,791
576	11,501 - 11,600	1,129	1,851	2,103	2,345	2,579	2,806
577	11,601 - 11,700	1,136	1,862	2,115	2,358	2,594	2,822
578	11,701 - 11,800	1,143	1,872	2,126	2,371	2,608	2,838
579	11,801 - 11,900	1,150	1,882	2,138	2,383	2,622	2,852
580	11,901 - 12,000	1,157	1,892	2,148	2,395	2,635	2,867
581	12,001 - 12,100	1,164	1,901	2,159	2,407	2,648	2,881
582	12,101 - 12,200	1,171	1,910	2,170	2,419	2,661	2,895
583	12,201 - 12,300	1,178	1,919	2,180	2,431	2,674	2,910

584	12,301 - 12,400	1,185	1,929	2,191	2,443	2,687	2,924
585	12,401 - 12,500	1,192	1,938	2,202	2,455	2,700	2,938
586	12,501 - 12,600	1,199	1,947	2,212	2,467	2,714	2,952
587	12,601 - 12,700	1,206	1,956	2,223	2,479	2,727	2,967
588	12,701 - 12,800	1,213	1,966	2,234	2,491	2,740	2,981
589	12,801 - 12,900	1,220	1,975	2,245	2,503	2,753	2,995
590	12,901 - 13,000	1,227	1,984	2,255	2,514	2,766	3,009
591	13,001 - 13,100	1,233	1,993	2,265	2,525	2,778	3,022
592	13,101 - 13,200	1,239	2,001	2,275	2,536	2,790	3,035
593	13,201 - 13,300	1,245	2,010	2,285	2,547	2,802	3,049
594	13,301 - 13,400	1,250	2,018	2,294	2,558	2,814	3,062
595	13,401 - 13,500	1,256	2,027	2,304	2,569	2,826	3,075
596	13,501 - 13,600	1,262	2,035	2,314	2,580	2,838	3,088
597	13,601 - 13,700	1,267	2,044	2,324	2,591	2,850	3,101
598	13,701 - 13,800	1,273	2,052	2,334	2,602	2,862	3,114
599	13,801 - 13,900	1,279	2,061	2,344	2,613	2,875	3,127
600	13,901 - 14,000	1,284	2,069	2,354	2,624	2,887	3,141
601	14,001 - 14,100	1,290	2,078	2,363	2,635	2,899	3,154
602	14,101 - 14,200	1,296	2,087	2,373	2,646	2,911	3,167
603	14,201 - 14,300	1,301	2,095	2,383	2,657	2,923	3,180
604	14,301 - 14,400	1,306	2,104	2,393	2,668	2,935	3,193
605	14,401 - 14,500	1,312	2,112	2,403	2,679	2,947	3,206
606	14,501 - 14,600	1,317	2,121	2,413	2,690	2,959	3,220
607	14,601 - 14,700	1,323	2,129	2,423	2,701	2,971	3,233
608	14,701 - 14,800	1,329	2,138	2,432	2,712	2,983	3,246
609	14,801 - 14,900	1,334	2,146	2,442	2,723	2,995	3,259
610	14,901 - 15,000	1,340	2,155	2,452	2,734	3,008	3,272
611	15,001 - 15,100	1,345	2,163	2,461	2,744	3,018	3,284
612	15,101 - 15,200	1,351	2,170	2,469	2,752	3,028	3,294
613	15,201 - 15,300	1,357	2,177	2,476	2,761	3,037	3,304
614	15,301 - 15,400	1,362	2,184	2,484	2,769	3,046	3,314

615	15,401 - 15,500	1,368	2,191	2,491	2,778	3,056	3,325
616	15,501 - 15,600	1,373	2,198	2,499	2,786	3,065	3,335
617	15,601 - 15,700	1,379	2,205	2,507	2,795	3,074	3,345
618	15,701 - 15,800	1,384	2,211	2,514	2,803	3,084	3,355
619	15,801 - 15,900	1,390	2,218	2,522	2,812	3,093	3,365
620	15,901 - 16,000	1,395	2,225	2,529	2,820	3,102	3,375
621	16,001 - 16,100	1,401	2,232	2,537	2,829	3,112	3,385
622	16,101 - 16,200	1,407	2,239	2,545	2,837	3,121	3,396
623	16,201 - 16,300	1,412	2,246	2,552	2,846	3,130	3,406
624	16,301 - 16,400	1,418	2,253	2,560	2,854	3,140	3,416
625	16,401 - 16,500	1,423	2,260	2,567	2,863	3,149	3,426
626	16,501 - 16,600	1,429	2,267	2,575	2,871	3,158	3,436
627	16,601 - 16,700	1,434	2,274	2,583	2,880	3,168	3,446
628	16,701 - 16,800	1,440	2,281	2,590	2,888	3,177	3,457
629	16,801 - 16,900	1,445	2,288	2,598	2,897	3,186	3,467
630	16,901 - 17,000	1,451	2,295	2,605	2,905	3,196	3,477
631	17,001 - 17,100	1,456	2,302	2,613	2,914	3,205	3,487
632	17,101 - 17,200	1,462	2,309	2,621	2,922	3,214	3,497
633	17,201 - 17,300	1,467	2,316	2,628	2,931	3,224	3,507
634	17,301 - 17,400	1,473	2,323	2,636	2,939	3,233	3,517
635	17,401 - 17,500	1,478	2,330	2,643	2,947	3,242	3,528
636	17,501 - 17,600	1,483	2,337	2,651	2,956	3,252	3,538
637	17,601 - 17,700	1,489	2,344	2,659	2,964	3,261	3,548
638	17,701 - 17,800	1,494	2,351	2,666	2,973	3,270	3,558
639	17,801 - 17,900	1,499	2,358	2,674	2,981	3,280	3,568
640	17,901 - 18,000	1,505	2,365	2,682	2,990	3,289	3,578
641	18,001 - 18,100	1,510	2,372	2,689	2,998	3,298	3,588
642	18,101 - 18,200	1,516	2,379	2,697	3,007	3,308	3,599
643	18,201 - 18,300	1,520	2,386	2,704	3,015	3,317	3,609
644	18,301 - 18,400	1,525	2,392	2,712	3,024	3,326	3,619
645	18,401 - 18,500	1,530	2,399	2,720	3,032	3,336	3,629

646	18,501 - 18,600	1,535	2,406	2,727	3,041	3,345	3,639
647	18,601 - 18,700	1,540	2,413	2,735	3,049	3,354	3,649
648	18,701 - 18,800	1,545	2,420	2,742	3,058	3,364	3,659
649	18,801 - 18,900	1,550	2,427	2,750	3,066	3,373	3,670
650	18,901 - 19,000	1,555	2,434	2,758	3,075	3,382	3,680
651	19,001 - 19,100	1,560	2,441	2,765	3,083	3,391	3,690
652	19,101 - 19,200	1,565	2,448	2,773	3,092	3,401	3,700
653	19,201 - 19,300	1,570	2,455	2,780	3,100	3,410	3,710
654	19,301 - 19,400	1,575	2,462	2,788	3,109	3,419	3,720
655	19,401 - 19,500	1,580	2,469	2,796	3,117	3,429	3,731
656	19,501 - 19,600	1,585	2,476	2,803	3,126	3,438	3,741
657	19,601 - 19,700	1,590	2,483	2,811	3,134	3,447	3,751
658	19,701 - 19,800	1,595	2,490	2,818	3,143	3,457	3,761
659	19,801 - 19,900	1,600	2,497	2,826	3,151	3,466	3,771
660	19,901 - 20,000	1,605	2,504	2,834	3,159	3,475	3,781
661	20,001 - 22,000	1,766	2,754	3,117	3,475	3,822	4,159
662	22,001 - 24,000	1,926	3,005	3,401	3,791	4,170	4,537
663	24,001 - 26,000	2,087	3,255	3,684	4,107	4,518	4,915
664	26,001 - 28,000	2,247	3,506	3,968	4,423	4,865	5,293
665	28,001 - 30,000	2,408	3,756	4,251	4,739	5,213	5,672
666	30,001 - 32,000	2,508	3,916	4,451	4,979	5,473	5,952
667	32,001 - 34,000	2,608	4,076	4,651	5,219	5,733	6,232
668	34,001 - 36,000	2,708	4,236	4,851	5,459	5,993	6,512
669	36,001 - 38,000	2,808	4,396	5,051	5,699	6,253	6,792
670	38,001 - 40,000	2,908	4,556	5,251	5,939	6,513	7,072
671	40,001 - 42,000	3,008	4,716	5,451	6,179	6,773	7,352
672	42,001 - 44,000	3,108	4,876	5,651	6,419	7,033	7,632
673	44,001 - 46,000	3,208	5,036	5,851	6,659	7,293	7,912
674	46,001 - 48,000	3,308	5,196	6,051	6,899	7,553	8,192
675	48,001 - 50,000	3,408	5,356	6,251	7,139	7,813	8,472
676	50,001 - 52,000	3,508	5,476	6,391	7,299	7,993	8,672

677	52,001 - 54,000	3,608	5,596	6,531	7,459	8,173	8,872
678	54,001 - 56,000	3,708	5,716	6,671	7,619	8,353	9,072
679	56,001 - 58,000	3,808	5,836	6,811	7,779	8,533	9,272
680	58,001 - 60,000	3,908	5,956	6,951	7,939	8,713	9,472
681	60,001 - 62,000	4,008	6,076	7,091	8,099	8,893	9,672
682	62,001 - 64,000	4,108	6,196	7,231	8,259	9,073	9,872
683	64,001 - 66,000	4,208	6,316	7,371	8,419	9,253	10,072
684	66,001 - 68,000	4,308	6,436	7,511	8,579	9,433	10,272
685	68,001 - 70,000	4,408	6,556	7,651	8,739	9,613	10,472
686	70,001 - 72,000	4,508	6,676	7,791	8,899	9,793	10,672
687	72,001 - 74,000	4,608	6,796	7,931	9,059	9,973	10,872
688	74,001 - 76,000	4,708	6,916	8,071	9,219	10,153	11,072
689	76,001 - 78,000	4,808	7,036	8,211	9,379	10,333	11,272
690	78,001 - 80,000	4,908	7,156	8,351	9,539	10,513	11,472
691	80,001 - 82,000	5,008	7,276	8,491	9,699	10,693	11,672
692	82,001 - 84,000	5,108	7,396	8,631	9,859	10,873	11,872
693	84,001 - 86,000	5,208	7,516	8,771	10,019	11,053	12,072
694	86,001 - 88,000	5,308	7,636	8,911	10,179	11,233	12,272
695	88,001 - 90,000	5,408	7,756	9,051	10,339	11,413	12,472
696	90,001 - 92,000	5,508	7,876	9,191	10,499	11,593	12,672
697	92,001 - 94,000	5,608	7,996	9,331	10,659	11,773	12,872
698	94,001 - 96,000	5,708	8,116	9,471	10,819	11,953	13,072
699	96,001 - 98,000	5,808	8,236	9,611	10,979	12,133	13,272
700	98,001 - 100,000	5,908	8,356	9,751	11,139	12,313	13,472

701   LOW INCOME TABLE

702   (Obligor Parent Only)

703   [Monthly Adj.

704   Gross Income   Number of Children]

705   [1   2   3   4   5   6]

706   [From   To]

707   [650 -   675   23   23   23   23   24   24]

Line	From - To	1	2	3	4	5	6
708	[676 - 700	45	46	46	47	47	48]
709	[701 - 725	68	68	69	70	71	71]
710	[726 - 750	90	91	92	93	94	95]
711	[751 - 775	113	114	115	116	118	119]
712	[776 - 800		137	138	140	141	143]
713	[801 - 825		159	161	163	165	166]
714	[826 - 850		182	184	186	188	190]
715	[851 - 875		205	207	209	212	214]
716	[876 - 900		228	230	233	235	238]
717	[901 - 925		250	253	256	259	261]
718	[926 - 950			276	279	282	285]
719	[951 - 975			299	302	306	309]
720	[976 - 1,000				326	329	333]
721	[1,001 - 1,050				372	376	380]

722 Monthly Combined

Line	Adj. Gross Income	Number of Children					
724		1	2	3	4	5	6
725	From To						
726	0 - 649	30	30	30	30	30	30
727	650 - 675	30	30	30	30	31	31
728	676 - 700	58	60	60	61	61	62
729	701 - 725	88	88	90	91	92	92
730	726 - 750	117	118	119	120	122	123
731	751 - 775	147	148	149	151	153	155
732	776 - 800		178	179	182	183	186
733	801 - 825		207	209	212	214	216
734	826 - 850		236	239	242	244	247
735	851 - 875		266	269	272	275	278
736	876 - 900		296	299	303	305	309
737	901 - 925		325	329	333	337	339
738	926 - 950			359	363	366	370

739	951 - 975	389	393	398	402
740	976 - 1,000		424	428	433
741	1,001 - 1,050		484	489	494

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

743   **78-45-7.15. Medical expenses.**

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

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

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

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

748   (a) reasonableness of the cost;

749   (b) availability of a group insurance policy;

750   (c) coverage of the policy; and

751   (d) preference of the custodial parent.

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

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

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

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

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

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

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

759 premium.

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

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

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

763 number of children in the instant case.

764   (6) The order shall require [each parent] the parents to share equally all reasonable and

765 necessary uninsured medical expenses incurred for the dependent children, including but not

766 limited to deductibles and copayments[, incurred for the dependent children].

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

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

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

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

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

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

773 days of the date he first knew or should have known of the change.

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

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

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

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

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

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

780   **78-45-7.16.   Child care expenses -- Expenses not incurred.**

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

782 the reasonable work-related child care expenses of the parents based on each parent's

783 percentage of the combined adjusted gross income amount identified on the child support

784 worksheet.

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

786 share on a monthly basis immediately upon presentation of proof of the child care expense, but

787 if the child care expense ceases to be incurred, that parent may suspend making monthly

788 payment of that expense while it is not being incurred, without obtaining a modification of the

789 child support order.

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

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

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

793 parent.

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

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

796 calendar days of the date of the change.

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

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

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

800 Subsection (2)(b).

801   Section 9. Section **78-45-7.21** is amended to read:

802   **78-45-7.21.   Award of tax exemption for dependent children.**

803   [(1) No presumption exists as to which parent should be awarded the right to claim a

804   child or children as exemptions for federal and state income tax purposes. Unless the parties

805   otherwise stipulate in writing, the court or administrative agency shall award in any final order

806   the exemption on a case-by-case basis.]

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

808   [(a) as the primary factor, the relative contribution of each parent to the cost of raising

809   the child; and]

810   [(b) among other factors, the relative tax benefit to each parent.]

811   [(3) Notwithstanding Subsection (2), the court or administrative agency]

812   (1) For federal and state income tax purposes, the parties shall divide the children

813   evenly. If there is an odd number of children, the custodial parent shall claim the greater

814   number of children in even years, and the noncustodial parent shall claim the greater number of

815   children in odd years.

816   (2) A noncustodial parent who has been given timely notice of obligations due under

817   the order but has not fulfilled those obligations may not [award] claim any exemption [to the

818   noncustodial parent if that parent is not current in his child support obligation, in which case

819   the court or administrative agency may award an exemption to], except with the written

820   consent of the custodial parent.

821   [(4) An exemption may not be awarded to a parent unless the award will result in a tax

822   benefit to that parent.]

823   Section 10. **Effective date.**

824   This bill takes effect on July 1, 2008.