

Approved January 31, 1990
Date

MINUTES OF THE HOUSE COMMITTEE ON JUDICIARY

The meeting was called to order by Michael R. O'Neal at
Chairperson

3:30 ~~xxx~~/p.m. on January 25, 1990 in room 313-S of the Capitol.

All members were present except:

Representatives Douville, Gomez, Peterson, Shriver and Solbach, who were excused.

Committee staff present:

Jerry Donaldson, Legislative Research Department
Jill Wolters, Revisor of Statutes Office
Mary Jane Holt, Committee Secretary

Conferees appearing before the committee:

REPORT ON CHILD SUPPORT GUIDELINES

Jerry Donaldson, Legislative Research Department, explained that on October 4, 1989 the Interim Special Committee on Judiciary made recommendations to the Supreme Court for changes to the new Child Support Guidelines. The Supreme Court kept the Advisory Committee intact to study the recommendations for modifications to the guidelines received from judges, lawyers, SRS, OCSE and the Special Committee on Judiciary.

The Advisory Committee submitted new proposed Child Support Guidelines on January 12, 1990 to the Supreme Court. On January 24, 1990 a meeting was held to explain the new guidelines. The Advisory Committee recommended the use of gross income instead of net income; combining worksheets A and B into one form; all income be considered in the calculation of child support; added instructions for the treatment of periodic bonuses; changing the imputed income instructions so they now apply for the most part to the noncustodial parent, however, income can be imputed to the custodial parent but should not increase the noncustodial parent's obligation; for multiple-family adjustment a public policy statement be added that the adjustment should only be used as a defense against a motion to increase the obligation and not as a basis for requesting a reduction in support; a grandfather clause for the multiple-family adjustment to allow anyone denied the advantage of the multiple-family adjustment to return to court for a modification; simplifying the multiple-family adjustment methodology; the Domestic Relations Affidavit incorporated as an Appendix; the Overall Financial Conditions of the Parties moved from a reduction of income off of the top to a Child Support Adjustment; additional examples added to clarify the calculations for the child care credit and income tax exemption; and an added paragraph in the Change of Circumstance section to exclude increases in the custodial parent's income as a change of circumstance.

Distributed to the Committee were copies of a memorandum from Kay Billeaux, see Attachment I, dated January 17, 1990; a letter dated October 4, 1989 from Representative Michael R. O'Neal, Chairman, Special Committee on Judiciary, see Attachment II; Comparison of Child Support Tables, see Attachment III; Application of Multiple Family Adjustment, see Attachment IV; a comparison of Administrative Order 59, first proposed, revision and second proposed revision, see Attachment V; visitation adjustment form, see Attachment VI; and January 12, 1990 Proposed Child Support Guidelines, see Attachment VII.

The Chairman reported on the recommendations by the Special Committee on Judiciary, see Attachment II. He said the Advisory Committee has offered to continue as an ongoing Committee. The recommendation that an education campaign for judges and the public, including information about alternative dispute resolution may also be instituted. The Advisory Committee did make some modifications to the recommendations on Change of Circumstances and Time Spent with Noncustodial Parent.

The Chairman informed the Committee the Supreme Court has taken the Proposed Child Support Guidelines under advisement, and the Judiciary Committee has an opportunity to express their views on the Guidelines to the Supreme Court.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON JUDICIARY,
room 313-S, Statehouse, at 3:30 ~~xxx~~ p.m. on January 25, 19 90

The Chairman, in response to a request from a Committee member that a subcommittee be appointed, stated any Committee member interested could serve on a subcommittee to study the proposed changes to the Child Support Guidelines. Representatives Hochhouser, Everhart, Whiteman, Jenkins, and Scott expressed an interest in serving on a subcommittee. Notice will be given to the Judiciary Committee when a subcommittee meeting is scheduled.

Representative Buehler moved to approve the minutes of January 23, 1990. Representative Snowbarger seconded the motion. The motion passed.

The Committee meeting was adjourned at 4:30 p.m.

January 17, 1990

To: Chief Justice Robert H. Miller
From: Kay Billeaux *VB*
Re: Significant Changes Made in the Guidelines Proposal by the
Child Support Guidelines Advisory Committee

To follow up on our conversation this morning, I can highlight for you the changes the Advisory Committee made in their current proposal compared to their September proposal:

- 1) The Committee is now recommending the use of gross income instead of net income. The Committee changed positions as a result of the number of comments received from the private bar and SRS.
- 2) The Committee combined Worksheets A and B into one form which they titled "Child Support Worksheet."
- 3) The Committee is recommending all income be considered in the calculation of child support. This change was a result of criticisms by the Office of Child Support Enforcement (OCSE) - page 2, II. D.
- 4) The Committee added instructions for the treatment of periodic bonuses - page 2, II. D.
- 5) The Committee changed the imputed income instructions so they now apply for the most part to the noncustodial parent. Income can be imputed to the custodial parent, but should not increase the noncustodial parent's obligation. This change is made to correct a "quirk" in the Income Shares model - pages 2-3.
- 6) For the Multiple-Family Adjustment, the Committee added a public policy statement that the adjustment should only be used as a defense against a motion to increase the obligation and not as a basis for requesting a reduction in support - page 3, II. I.

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Attachment I

- 7) The Committee also is recommending a grandfather clause for the Multiple-Family Adjustment to allow anyone denied the advantage of the Multiple-Family Adjustment to return to court for a modification - page 4, II. I.
- 8) The Multiple-Family Adjustment methodology has been significantly simplified - page 7, V. D. 3.
- 9) The Domestic Relations Affidavit has been incorporated as an Appendix - page 4, III.
- 10) The Overall Financial Conditions of the Parties was moved from a reduction of income off of the top to a Child Support Adjustment. This change was in response to the concern of OCSE that income could not be excluded for the initial calculation of child support.
- 11) An additional example was added to clarify the calculations for the child care credit - page 9.
- 12) An example was added to clarify the calculation for the income tax exemption - page 12.
- 13) A paragraph was added in the Change of Circumstance section to exclude increases in the custodial parent's income as a change of circumstance. This was done in an effort to correct the flaw in the Income Shares model that could result in an increase in the noncustodial parent's child support obligation, even though the noncustodial parent had no change in income.

In September, OCSE expressed four concerns with the proposal made by the Advisory Committee at that time:

- 1) The guidelines can't automatically exclude second job and overtime income from consideration in calculating the rebuttable presumption amount of child support.
- 2) The guidelines must establish a specific written criteria for deviating from the rebuttable presumption amount of child support.
- 3) The guidelines must be used by all hearing officers in addition to judges.
- 4) The guidelines must apply to all cases.

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The Advisory Committee is of the opinion they have addressed all four of these initial concerns. When I shared the January 2, 1990 draft version of the Committee proposal with OCSE, OCSE staff verbally communicated to SRS that they had several new concerns:

- 1) They indicated the language which stated the written criteria was not an all inclusive list was unacceptable (page 1, I. and page 11, V. E.).
- 2) They want to repeat the second paragraph of Section I. in Section V. E.
- 3) They want the Child Support Adjustments relabeled Criteria for Deviation.

I have asked that OCSE put their comments in writing.

The Interim Judiciary Committee had four concerns with the September proposal of the Advisory Committee:

- 1) They recommended the Committee continue on an ongoing basis.
- 2) They recommended the Change of Circumstance section be deleted because of the potential conflict it would cause for attorneys in notifying former clients of the change in the guidelines. The Advisory Committee did not accommodate this recommendation. The Advisory Committee is recommending, instead, the Supreme Court issue a statement that publication of the guidelines constitutes public notice and relieves the attorneys of any notice responsibility.
- 3) They recommended the adjustment for Time Spent with the Noncustodial Parent be deleted and left to judicial discretion. The Advisory Committee did not accommodate this recommendation either. The Advisory Committee felt the the district courts needed specific directions and guidelines.
- 4) They recommended there be an education effort for the judges, etc. including information about alternative dispute resolution.

KB:jms

cc: Howard Schwartz

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Att I

STATE OF KANSAS

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HOUSE OF
REPRESENTATIVES

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 STATE LAWS
 KANSAS JUDICIAL COUNCIL

October 4, 1989

Chief Justice Robert H. Miller
 Kansas Judicial Center
 301 West 10th
 Topeka KS 66612-1507

Re: 89 SC 51 Proposed Child Support Guidelines

Dear Chief Justice Miller:

On September 28-29, 1989, the interim Special Committee on Judiciary held hearings on Proposal No. 33 - Child Support and Child Custody. These meeting dates were originally set for late October, but rescheduled for September in order for the Judiciary Committee to have the opportunity to look over the report of the Child Support Guidelines Advisory Committee before implementation of the new Guidelines by the Supreme Court. Swift action on the part of the Supreme Court in tentatively adopting the report and providing the Judiciary Committee with copies made our review possible and we wish to express our appreciation for your efforts in that regard.

As you well know, the issue of child support remains an important topic for consideration and debate in the legislative halls. During the past two sessions of the Kansas Legislature, the Senate Committee on Judiciary, in particular, has been asked to consider bills which would provide for legislative adoption of child support guidelines, thus removing much discretion from the judicial branch.

In the face of such proposals, Senate Resolution No. 1837 was approved, requesting that the Supreme Court undertake a review and possible modification of the existing Supreme Court order implementing the original Child Support Guidelines. The product of that review has taken the form of the "Child Support Guidelines Advisory Committee Report" presented to the Kansas Supreme Court the latter part of September, 1989. The purpose of our interim committee hearings on September 28-29 were to, inter alia, review the report and suggest modifications to the existing Guidelines and provide the Supreme Court with the benefit of the Committee's views and observations, consistent with the provisions of Senate Resolution No. 1837 and our Committee's charge under special interim proposal No. 33.

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 Attachment II

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After significant input on the part of conferees, pertinent professionals, certain members of the Advisory Committee and the Judiciary Committee, I have been directed to provide the following recommendations toward making the guidelines more comprehensive in implementation and more likely to pass legislative scrutiny. The following issues have been identified by the Special Interim Committee on the Judiciary as meritorious of further consideration by the Supreme Court:

1. Ongoing Child Support Advisory Committee. The Committee understands that Public Law 100-485 requires review of the guidelines at least every four years. The Committee was greatly impressed by the hard work performed by the Child Support Guidelines Advisory Committee in studying the existing guidelines and presenting recommendations. We became aware, however, of the opinions expressed by some Advisory Committee members that more time was needed to develop their recommendations and obtain the benefit of public comment. Understanding the time constraints which the federal government has imposed upon the Supreme Court, the Committee believes it would be advantageous and better serve the children of Kansas if the Child Support Advisory Committee were left intact in order to continue reevaluating the new guidelines, taking whatever time the Advisory Committee deems necessary, to allow for review and an opportunity for the citizens of Kansas to present their views with regard to the new guidelines.
2. Change of Circumstances. The Committee expressed concern regarding that portion of the Order which provides that a "change in financial circumstances of the parents or the guidelines which would increase or decrease the net parental child support obligation shown on line 10 of Worksheet "A" by 10% or more" constitutes a material change of circumstances to warrant judicial review. Of particular concern is the impact the guidelines would have on existing orders and the obligation the order seems to place on attorneys to contact all their clients and suggest the need to prepare

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new worksheets. The potential for inviting unnecessary litigation and the prospect of potential malpractice claims if clients are not notified of the new guidelines is something the Committee believes could and should be avoided. For that reason, a majority of the Committee would delete that provision as a prima facie "change of circumstances".

3. Time Spent with Noncustodial Parent. The greatest area of concern expressed by the Committee was with regard to that portion of the Court's order which states:

In instances when a child spends in excess of 30 consecutive days with the noncustodial parent, the court shall adjust the child support being paid for that period, but said adjustment, if a reduction, shall not exceed 66% of the payor's total child support obligation.

Based upon our understanding of the Advisory Committee's recommendations, and comments made by certain Advisory Committee members, it was not the intent of the Advisory Committee to recommend or support such a provision. It appears to have been the intent to maintain the same degree of judicial discretion which existed with regard to the original guidelines. While the conferees and the Committee were in virtually total agreement that extended stays with the noncustodial parent required adjustment of the child support obligation of the noncustodial parent, there appears to be no support for an arbitrary limit being placed on the amount of the reduction.

Several on the Committee expressed the view that in cases of extended visitation, the Court should simply refer back to the bottom line of Worksheet "A" to determine the amount of support the parent who currently has the child should receive. Others stated that at a minimum the Court should

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Page four

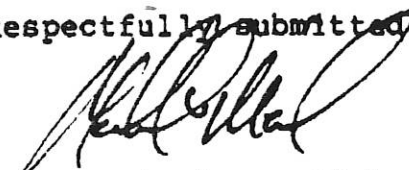
have the power to terminate the child support obligation during extended summer visitation, for example. Still others, including members of the Advisory Committee, felt that the reference to 2/3 and 1/3 should refer to the total child support obligation, not just the obligation of the noncustodial parent. In other words, it may be beneficial to ensure that the custodial parent has available either through their own resources or the combined resources of the other parent 1/3 of the total child support obligation found as a result of completing Worksheet "A".

Accordingly, it would be the Committee's recommendation that the above-quoted provision be deleted and that the order reflect that this particular supplemental consideration is to be determined by the Court on an individual basis and within the sound discretion of the trial judge.

4. Education Efforts. The Committee believes it would be most beneficial if an education campaign were instituted, not only with regard to the administration involved in the uniform implementation of the Guidelines, but also to inform members of the judiciary as well as the public on the various form of alternative dispute resolutions which are available.

The Judiciary Committee appreciates the long hours and tremendous amount of effort undertaken by the Child Support Guidelines Advisory Committee since the enactment of Senate Resolution No. 1837. The Committee also wishes to express its appreciation to the Kansas Supreme Court for the speedy deliberations taken on the 28th of September, the day after receiving the report and the proposed guidelines. It is in the same spirit of cooperation and desire to meet the October 10, 1989 deadline for comments set forth in the Supreme Court Order that, as Chairman of the Interim Judiciary Committee, I submit these outlined suggestions and recommendations for your consideration.

Respectfully submitted


 Representative Michael R. O'Neal,
 Chairman, Special Committee on
 Judiciary

MRO:hw

cc: All Members, Special Committee on Judiciary
 Kansas Legislative Research Department
 Hon. Herbert W. Walton, Chairman, Advisory Committee

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COMPARISON OF CHILD SUPPORT TABLES

ONE CHILD TABLE - 0-6

	ADMINISTRATIVE ORDER 59	PROPOSED	% CHANGE
1000	134	150	10% +
2000	258	203	2% +
3000	379	362	4% --
4000	498	461	7% --
5000	616	559	9% --
6000	732	658	10% --
7000	847	756	10% --
8000	961	855	11% --

TWO-CHILD TABLE 0-6

	ADMINISTRATIVE ORDER 59	PROPOSED	%CHANGE
1000	109	116	6% +
2000	206	214	3% +
3000	299	288	3% --
4000	389	362	7% --
5000	478	436	8% --
6000	565	509	10% --
7000	651	583	10% --
8000	736	657	10% --

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Attachment III

COMPARISON OF CHILD SUPPORT TABLES
(Continued)

THREE CHILD TABLE - 0-6

	ADMINISTRATIVE ORDER 59	PROPOSED	% CHANGE
1000	93	96	3% +
2000	178	185	3% +
3000	260	246	5% --
4000	340	308	9% --
5000	419	370	11% --
6000	497	432	13% --
7000	575	493	14% --
8000	651	555	14% --

FOUR-CHILD TABLE 0-6

	ADMINISTRATIVE ORDER 59	PROPOSED	%CHANGE
1000	83	82	1% --
2000	154	163	5% +
3000	221	220	0% change
4000	285	274	3% --
5000	348	328	5% --
6000	409	382	6% --
7000	469	436	7% --
8000	528	490	7% --

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COMPARISON OF CHILD SUPPORT TABLES
(Continued)

FIVE CHILD TABLE - 0-6

	ADMINISTRATIVE ORDER 59	PROPOSED	% CHANGE
1000	74	71	4% --
2000	136	143	5% +
3000	194	200	3% +
4000	250	248	1% --
5000	305	296	3% --
6000	357	343	4% --
7000	409	391	4% --
8000	460	439	5% --

SIX-CHILD TABLE 0-6

	ADMINISTRATIVE ORDER 59	PROPOSED	%CHANGE
1000	67	64	4% --
2000	122	128	5% +
3000	174	183	5% +
4000	223	226	1% +
5000	271	269	1% --
6000	318	312	2% --
7000	364	354	3% --
8000	408	397	3% --

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APPLICATION OF MULTIPLE FAMILY ADJUSTMENT

1. Noncustodial parent has two children ages 3 and 7 from first marriage. He has remarried and has a child one year old.

Combined gross income is \$4,000.

Result: Administrative Order 59 child support is $\$389 + \$464 = \$853$ using two-child table.

Proposed guideline child support is $\$308 + \$361 = \$669$.

Difference is 22% reduction.

2. Noncustodial parent has one child age 16 from first marriage. He has remarried and has the children ages 3 and 7 years old.

Combined gross income is \$3,000.

Result: Administrative Order 59 child support amount is \$520 using one-child table.

Proposed guideline support amount is \$337 using three-child table.

Difference is 35% reduction.

3. Noncustodial parent has one child age 16 from first marriage. He has remarried and has one child age 3. Combined gross income is \$8,000.

Result: Administrative Order 59 child support amount is \$1,317 using one-child table.

Proposed guideline support amount is \$898 using the two-child table.

Difference is 32% reduction.

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Attachment IV

COMPARISON

ADMINISTRATIVE ORDER 59, FIRST PROPOSED
REVISION, SECOND PROPOSED REVISION

	ADMINISTRATIVE ORDER 59	FIRST REVISION	SECOND REVISION
Income base	GROSS	NET	GROSS
Self-employed income	Not shown separately	Very detailed	Detailed
Imputed income	Not addressed	Allowed	Allowed & Expanded
Multiple Family Adjustment	None	Yes, Second Worksheet A Req.	Yes, Use Table for Total of children
Divided Custody	Not addressed	Yes	Yes
Work related Day Care	Gross amount paid allowed	Adjusted amount allowed	Adjusted amount allowed
Adjustments to CS Shown on Worksheet	Yes, Not Detailed	Yes, Detailed on Worksheet B	Yes Detailed on Worksheet A
Long Distance visitation costs	Not defined	Specifically addressed	Specifically addressed
Time spent with noncustodial	Not defined	" "	" "
Income tax exemption	Not defined	" "	" "
Special needs	Not defined	" "	" "
Agreement past eighteen	Not mentioned	" "	" "
Cost of living	Not mentioned	" "	" "
Residing w/third party	Not defined	" "	" "
Overall financial condition	Not defined	" "	" "
Child support tables		5 - 10% reduction	5 - 10% reduction

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Attachment V

Visitation Adjustment

	<u>Noncustodial</u> <u>PARENT A</u>			<u>PARENT B</u>
4. Health and Dental Insurance Premium	\$125	+	0	\$125
5. Work-Related Child Care Costs	0	+	\$200	\$200
6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)				\$886
7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	602			284
8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	200 125	(-)		*
9. Net Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	277		33% of line 6	284 -292 -8
E. <u>CHILD SUPPORT ADJUSTMENTS</u>				

CONSIDERED	N/A	CATEGORY	AMOUNT ALLOWED	
			PETITIONER	RESPONDENT
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Long Dist. Visitation Costs(+/-)	_____	(+/-) _____
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Time Spent w/Noncustodial (+/-)	_____	(+/-) _____
3.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Income Tax Exemption (+/-)	_____	(+/-) _____
4.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Special Needs (+/-)	_____	(+/-) _____
5.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Agreement Past Minority (+/-)	_____	(+/-) _____
6.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Cost-of-Living Differ. (+/-)	_____	(+/-) _____
7.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Residence w/Third Party (+/-)	_____	(+/-) _____
8.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Overall Financial Condition(+/-)	_____	(+/-) _____
9.		TOTAL (Insert on Line F.2. below)	0	0

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

1. Net Parental Child Support Obligation (Line D.9. from above)				
2. Total Child Support Adjustments (Line E.9. from above)	(+/-)	0	(+/-)	0
3. Adjusted Child Support Obligation				

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Attachment VI

PROPOSED CHILD SUPPORT GUIDELINES

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in the district courts in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines. The Net Parental Child Support Obligation is calculated by completing the Child Support Worksheet (Appendix I).

The Court shall consider all relevant evidence presented in setting the amount of child support, including but not limited to the Child Support Adjustments set forth in Section E of the Worksheet. The calculation of the respective parental child support obligations on Line D.9. of the Worksheet is a rebuttable presumption of a reasonable child support order. However, the Court shall complete Section E of the Child Support Worksheet listing all relevant Child Support Adjustments. The Child Support Adjustments shall constitute the written criteria for deviating from the rebuttable presumption. If the Court finds, in the best interests of the child, that the amount of child support as calculated on Line D.9. of the Worksheet to be unjust or inappropriate in a particular case, the Court shall apply the Child Support Adjustments to modify the child support amount.

The Court, in using Child Support Adjustments to modify the child support amount, shall use Section E of the Worksheet to make written findings or specific findings on the record, which shall be included in the journal entry, as to the reasons for any deviation from the Net Parental Child Support Obligation on Line D.9.

Pursuant to 45 CFR 302.54, the "findings that rebut the guidelines shall state the amount of support that would have been required, how the order varies from the guidelines, including the value of any property or other support awarded in lieu of support presumed by the guidelines, the justification of how the findings serve the best interests of the child, and in cases where items of value are conveyed in lieu of a portion of the support presumed under the guidelines, the estimated value of items conveyed." Use of Section E of the Worksheet shall constitute sufficient written findings to comply with this requirement.

II. DEFINITIONS

A. Child Support

The purpose of child support is to provide for the needs of the child. The needs of the child are not limited to direct needs for food, clothing, school, and entertainment. The child support is also to be used to provide for housing, utilities, transportation, and other indirect expenses related to the day-to-day care and well-being of the child.

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Attachment VII

B. Child Support Worksheet

The Worksheet contains the actual calculation of the child support based on the Child Support Income, Work-Related Day Care Costs, Health and Dental Insurance Premiums, and any Child Support Adjustments.

C. Child Support Schedules

The Child Support Schedules (Appendix II) are charts based on the average expenditures on children. The base data was obtained from the Consumer Expenditure Survey from the Bureau of Labor Statistics. Consideration has been built into the schedules for the standard deductions for Social Security, federal and state taxes, and for the impact of splitting expenses between two households. The Child Support Schedules have three major components--number of children for whom the parents share responsibility, combined Child Support Income, and the ages of the children.

D. Domestic Gross Income - Wage Earner

The Domestic Gross Income for the wage earner is income from all sources, excluding public assistance. If overtime is regularly earned by one of the parties, then an historical average of one year should be considered.

Other income, besides wages of the individual, includes all income which is regularly and periodically received from any source.

If one of the parties receives periodic bonuses, the court should order a percentage of the bonuses that will be paid for child support in addition to the regular monthly child support.

E. Imputed Income

1. Income may be imputed to the noncustodial parent in appropriate circumstances including the following:
 - a. Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week.
 - b. When a parent is deliberately unemployed, although capable of working full time, employment potential and probable earnings may be based on the parent's recent work history, occupational skills, and the prevailing job opportunities in the community.

- c. When a parent receives significant in-kind payments that reduce personal living expense as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such reimbursement should be added to gross income.
 - d. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the Court may evaluate the circumstances to determine whether actual or potential earnings should be used.
2. Income may be imputed to the custodial parent in appropriate circumstances, but should not result in a higher support obligation for the noncustodial parent.

F. Self-Employment Gross Income

The Self-Employment Gross Income for the self-employed is income from self-employment and all other sources.

Other income includes all other income besides self-employment of the individual which is regularly and periodically received from any source.

G. Reasonable Business Expense

In cases of self-employed persons, Reasonable Business Expenses shall be those actual expenditures reasonably necessary for the production of income. Depreciation shall be included only if it is shown that it is reasonably necessary for production of income. Reasonable business expenses shall include the additional self-employment tax paid over and above the FICA rate.

H. Domestic Gross Income - Self-Employed

Domestic Gross Income for self-employed persons is self-employment gross income less Reasonable Business Expenses.

I. Multiple-Family Adjustment

The Multiple-Family Adjustment is used to adjust the noncustodial parent's child support obligation in modification situations when the noncustodial parent has legal financial responsibility for the support of other children besides the children shared with the custodial parent. The Multiple-Family Adjustment can be used as a defense against a motion to increase the child support, but not as a basis to reduce the existing child support.

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NOTE: Because Administrative Order 59, adopted October 1987, did not specifically address this circumstance, some inequities may have occurred. Therefore, any modification order for support issued between October 1, 1987, and the issuance of this order may require reconsideration based on this Multiple-Family Adjustment.

J. Child Support Income

Child Support Income is the Domestic Gross Income after adjustments for child support paid in other cases and maintenance paid and received in this and other cases.

K. Child Support Adjustments

Child Support Adjustments are considerations of additions or subtractions from the Net Parental Child Support Obligation to be made in the best interests of the child.

III. DOCUMENTATION

The Worksheet, together with a completed Domestic Relations Affidavit (Appendix III), shall be presented to the Court by the party requesting a child support order or modification.

Information provided by the parties pursuant to the Domestic Relations Affidavit shall assist the Court in confirming or adjusting the various amounts entered on the Worksheet. The information required shall be attached to the application for support or motion to modify support.

The Worksheet approved by the Court shall be filed in every case where an order of child support is entered after the effective date of these guidelines.

IV. GENERAL INSTRUCTIONS FOR PREPARING THE WORKSHEET

A. Rounding

Calculations should be rounded to the nearest tenth for percentages.

Calculations should be rounded to the nearest dollar in all instances.

In using the Child Support Schedules, it may be necessary to round to the nearest basic child support obligation amounts for income amounts not shown.

B. Age

In determining the age of a child, the age on the child's nearest birthdate shall be used.

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C. Income Beyond the Child Support Schedule

If the Combined Child Support Income exceeds the highest amount shown on the schedules, the Court should exercise its discretion by considering what amount of child support should be set in addition to the amount on the Child Support Schedule.

D. Divided Custody

For Divided Custody, if each parent has residential custody of one or more children, a Worksheet should be prepared for each family unit using the Child Support Schedule which corresponds with the total number of children living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two Worksheets, the lower Net Parental Child Support Obligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to the party with the lower obligation.

V. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

A completed Worksheet using an example is attached as Appendix IV.

A. Income Computation - Wage Earner (Section A)

Section A of the Worksheet determines the Domestic Gross Income for wage earners. Federal and state withholding taxes and Social Security are included in the Child Support Schedules as deductions. The amount of the Domestic Gross Income is entered on Line A.1. and also on Line C.1.

Worksheet Example: Parent B is a wage earner and has a Domestic Gross Income of \$832 per month.

B. Income Computation - Self-Employed (Section B)

Section B of the Worksheet determines the Domestic Gross Income (Line B.3.) for self-employed persons. Reasonable Business Expenses (Line B.2.) will be deducted from the Self-Employment Gross Income (Line B.1.). The resulting amount on Line B.3. is also entered on Line C.1.

Worksheet Example: Parent A is self-employed and has a Self-Employment Gross Income of \$3,000 per month. Reasonable Business Expenses for Parent A are documented at \$1,232. Parent A's Domestic Gross Income is \$1,768 (\$3,000-\$1,232 = \$1,768).

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C. Adjustments to Domestic Gross Income (Section C)

This section contains adjustments to Domestic Gross Income as determined for individuals who are wage earners in Section A or self-employed persons in Section B of the Worksheet. The following adjustments to Domestic Gross Income may be appropriate in individual circumstances:

1. Domestic Gross Income (Line C.1.)

This amount is transferred from either Line A.1. or Line B.2. above.

2. Court-Ordered Child Support Paid (Line C.2.)

Pre-existing child support obligations in other cases shall be deducted to the extent that these support obligations are actually paid. These amounts are entered on Line C.2.

3. Court-Ordered Maintenance Paid (Line C.3.)

The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3.

4. Court-Ordered Maintenance Received (Line C.4.)

The amount of any court-ordered maintenance received by a party pursuant to a court order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received. This amount is entered on Line C.4.

5. Child Support Income (Line C.5.)

The result of the adjustments to the Domestic Gross Income is entered on Line C.5. of the Worksheet and then transferred to Line D.1.

Worksheet Example: Neither Parent A nor Parent B has any adjustments to the Domestic Gross Income. Therefore, the Child Support Income for Parent A is \$1,768 and is \$832 for Parent B.

D. Computation of Child Support (Section D)1. Child Support Income (Line D.1.)

The Child Support Income amount is transferred from Line C.5. The amounts for the Petitioner and the Respondent are added together for the Combined Child Support Income amount.

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2. Proportionate Shares of Combined Income (Line D.2.)

To determine each parent's proportionate share of the Combined Child Support Income, each parent's Child Support Income is divided by the total of the Combined Child Support Income. These percentages are entered on Line D.2.

Worksheet Example: Parent A earns \$1,768 Child Support Income per month. Parent B earns \$832 Child Support Income per month. Their Combined Child Support Income is \$2,600. Parent A's share of the Combined Child Support Income is \$1,768 divided by \$2,600 or 68%. The Parent B's share of the Combined Child Support Income is \$832 divided by \$2,600 or 32%.

3. Basic Child Support Obligation (Line D.3.)

The Basic Child Support Obligation is determined using the Child Support Schedules. The Child Support Schedules have three major components--the number of children in the family, the Combined Child Support Income, and the age of each child. The Child Support Schedule that corresponds to the total number of children for whom the parents share responsibility should be found. The appropriate Combined Child Support Income amount should be identified in the left-hand column. Using the appropriate age column for each child, the amount for each child should be identified. The amounts for each child should be added together to arrive at the total Basic Child Support Obligation. The total Basic Child Support Obligation is entered on Line D.3.

Worksheet Example: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. Using the "Two-Child Families" schedule, \$2,600 is found in the left-hand column. Under the first column for the four-year-old, \$258 is identified, and in the next column for the seven-year-old, \$303 is identified. These two amounts are added together to find the total Basic Child Support Obligation of \$561 per month.

For the Multiple-Family Adjustment, if the noncustodial parent has children by a subsequent relationship who reside with him/her, the Child Support Schedule representing the total number of children that the noncustodial parent is obligated to support shall be used in determining the basic support obligation on Line D.3. of the Worksheet.

Example 2: The noncustodial parent with two children in the above example remarries and has a one-year-old child by the subsequent marriage. The Child Support Schedule for "Three-Child Families" should be used. At \$2,600 combined income of the parties, the amounts \$222 and \$260 are found and the sum of \$482 is entered on Line D.3.

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Example 3: The noncustodial parent with two children in the above example remarries twice and has a one-year-old child by the second marriage and a two-month-old child by the third marriage. The Child Support Schedule for "Four-Child Families" should be used. At \$2,600 combined income of the parties, the amounts \$198 and \$232 are found and the sum of \$430 is entered on Line D.3.

4. Health and Dental Insurance Premium (Line D.4.)

The increased cost to the parent for health, dental, or optometric insurance for the child is to be added to the Basic Child Support Obligation. If coverage is provided without cost to the parents, then zero should be entered as the amount. The cost of insurance coverage is entered in the column of the parent(s) providing it, and the total is entered on Line D.4.

Worksheet Example: Parent A has a single-coverage policy. To add the children would cost an additional \$125 a month. Therefore, \$125 would be entered in Parent A's column and as the total on Line D.4. of the Worksheet.

5. Work-Related Child Care Costs (Line D.5.)

Actual, reasonable, and necessary child care costs incurred to permit employment or job search of a parent should be added to the support obligation. The monthly figure is the averaged annual amount, including variations for summer, adjusted using the table below. Projected child care expenses should be reduced by the anticipated tax credit for child care before an amount is entered on the Worksheet.

- a. The annual Adjusted Gross Income, as defined by IRS, of the party incurring the child care costs should be used to determine the applicable percentage.
- b. The appropriate percentage should be applied to the monthly child care costs. The tax credit applies to actual child care expenditures up to \$200 per month for one child or \$400 per month for two or more children receiving child care. The table below lists the maximum allowable monthly child care credit.
- c. The result of applying the appropriate percentage to the child care costs (or the maximum allowable amount, whichever is less) is subtracted from the monthly child care costs to determine after-tax monthly child care costs.

Adjusted Gross Income ¹	Applicable Percentage ²	Maximum Monthly Credit One Child	Maximum Monthly Credit Two or More Children
OVER	BUT NOT OVER		
\$14,000 ³	\$16,000	33.75	\$67.50
16,000	18,000	32.50	65.00
18,000	20,000	31.25	62.50
20,000	22,000	30.00	60.00
22,000	24,000	28.75	57.50
24,000	26,000	27.50	55.00
26,000	28,000	26.25	52.50
28,000	No Limit	25.00	50.00

¹Adjusted Gross Income equals total annual income of the party incurring the child care costs less reimbursed employee business expense; deductible IRA, Keogh, and SEP contributions; self-employed health insurance deduction; penalty on early withdrawal of savings; and alimony paid to another party.

²Includes allowance for federal and Kansas child care credits.

³The table shall not apply to incomes below \$14,000 unless the party requesting the consideration can show benefit to the custodial parent from the child care credit.

If the person incurring the child care costs has an Adjusted Gross Income of \$14,000 or more so that they are eligible for the child care credit, the monthly amount of the child care costs should be reduced to reflect the actual out-of-pocket costs.

Worksheet Example: Child care is needed for the pre-school child. The cost of the child care is \$200 per month. Parent B pays for the costs of the child care and has an Adjusted Gross Income of \$7,980. Because the Adjusted Gross Income is less than \$14,000, Parent B is not eligible for a child care credit and actual expenses should be used. Therefore, \$200 would be entered in Parent B's column and as the total on Line D.5. of the Worksheet.

Example 2: The parent paying the child care cost has an annual Adjusted Gross Income of \$17,500. The monthly child care expenses are \$296. The applicable percentage for the child care credit is 32.5% from the above table. The

percentage is applied to the monthly child care costs ($\$296 \times .325 = \96). The result of $\$96$ exceeds the maximum credit of $\$65$, in accordance with the above table. As such, $\$65$ is subtracted from the monthly child care costs ($\$296 - 65 = \231). The result of $\$231$ would be entered in the parent's column and as the total on Line D.5. of the Worksheet.

6. Parents' Total Child Support Obligation (Line D.6.)

The Parents' Total Child Support Obligation is the sum of the Basic Child Support Obligation (Line D.3.), the Health and Dental Insurance Premium (Line D.4.), and the Work-Related Child Care Costs (Line D.5.) and is entered on Line D.6.

Worksheet Example: The Parents' Total Child Support Obligation is obtained by adding the $\$561$ Basic Child Support Obligation (Line D.3.) plus $\$125$ in Health and Dental Insurance Premium (Line D.4.) and $\$200$ in Work-Related Child Care Costs (Line D.5.). The Parents' Total Child Support Obligation is $\$886$ per month.

7. Parental Child Support Obligation (Line D.7.)

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2. times the Parent's Total Support Obligation (Line D.6.). The result is entered on Line D.7.

Worksheet Example: On Line D.2., Parent A had 68% of the Combined Child Support Income and Parent B had 32%. Therefore, Parent A's obligation is $\$602$ ($.68 \times \$886$). Parent B's obligation is $\$284$ ($.32 \times \$886$).

8. Adjustment for Health and Dental Insurance Premiums and Work-Related Child Care Costs (Line D.8.)

If costs of Health and Dental Insurance Premiums and/or Work-Related Child Care Costs are included in the total child support obligation, the parent actually making the payment is credited. The amount paid in entered in the column of the parent(s) providing the payment on Line D.8.

Worksheet Example: Parent A pays $\$125$ per month for health insurance. Therefore, $\$125$ should be subtracted from Parent A's child support obligation of $\$602$ to make a net obligation of $\$477$. Parent B pays $\$200$ per month child care costs. Therefore, $\$200$ should be subtracted from that parent's child support obligation of $\$284$ to make a net obligation of $\$84$.

9. Net Parental Child Support Obligation (Line D.9.)

The Net Parental Child Support Obligation is the Parental Child Support Obligation (Line D.7.) minus the Adjustment for Health and Dental Insurance Premiums and Work- Related Child Care Costs (Line D.8.) and is entered on Line D.9. The custodial parent retains his/her portion of the net obligation. The noncustodial parent's net obligation becomes the rebuttable presumption amount of the support order.

Worksheet Example: Parent B has primary residential custody. Therefore, Parent A will pay \$477. Parent B will retain the \$84 which represents his/her share.

E. Child Support Adjustments (Section E)

The fifth part of the Worksheet is the list of Child Support Adjustments. The list of criteria is not all-inclusive. Other factors may also be appropriate in the best interest of the child. The Court must document whether a particular item was considered or was not applicable for the particular case. Child Support Adjustments may be allowed as either additions or subtractions. The party requesting the adjustment is responsible for proving the basis for the adjustment. For every Child Support Adjustment, it should be noted on the Worksheet whether the adjustment was considered or is not applicable to the particular case. If the adjustment is considered, the amount considered should be noted on the appropriate line in Section E. After all applicable Child Support Adjustments have been noted on the Worksheet by the Court, the amounts should be totaled.

1. Long-Distance Visitation Costs (Line E.1.)

Any substantial and reasonable long-distance transportation/ communication costs directly associated with visitation shall be considered by the Court. The amount considered should be entered on Line E.1.

2. Time Spent with Noncustodial Parent (Line E.2.)

The Court may consider giving credit for the time spent with the noncustodial parent, and when the time spent with the noncustodial parent exceeds thirty (30%) of the child's time or when the noncustodial parent has the child for a single block of time (including custodial parent's visitation) in excess of thirty days, the Court shall consider the increased costs to the noncustodial parent and the savings to the custodial parent and may adjust the child support accordingly.

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In instances when a child spends in excess of thirty (30) consecutive days with the noncustodial parent, the Court shall adjust the child support being paid for that period, but the adjustment, if a reduction, shall not leave the custodial parent with less than 33% of the Combined Total Child Support Obligation (Line D.6.), for the purpose of maintaining permanent housing.

The amount considered should be entered on Line E.2.

3. Income Tax Exemption (Line E.3.)

Generally, the parent with the higher income will benefit more from the tax exemption. The parties should be encouraged to maximize the tax benefits and adjust the child support equitably. If the custodial parent elects not to share or alternate the income tax exemption for the minor child by executing IRS Form 8332, the Court then shall consider the effect of the failure to share the exemption on the noncustodial parent's monthly Child Support Income and may adjust the child support accordingly. The party requesting the alternation or sharing of the exemption shall have the burden of proving the effect of the alternation or sharing. The amount considered should be entered on Line E.3.

NOTE: Beginning in 1990, the federal income tax exemption is \$2,050 per person for those unmarried persons having incomes less than \$109,100. Since exemptions reduce taxable income, the value of the exemption to the noncustodial parent may be calculated by dividing the annual amount of state and federal income tax paid by the party's annual Adjusted Gross Income and taking that product times \$2,050. This amount should be divided by 12 to arrive at the monthly amount.

Example: A noncustodial parent has one minor child and has an annual Adjusted Gross Income of \$18,750 and annually pays state and federal income taxes in the amount of \$6,250. The calculation for the value of the exemption would be the annual state and federal taxes divided by the annual Adjusted Gross Income ($\$6,250 \div \$18,750 = .33$) times the standard exemption ($2,050 \times .33 = \$677$) and then divided by 12 to convert to the monthly value ($\$677 \div 12 = \56). The result of the \$56 is the monthly value of the exemption.

4. Special Needs (Line E.4.)

Special needs of the child are items which are more than the usual and ordinary expenses incurred, such as ongoing treatment for health problems, orthodontist care, special education, or therapy costs which are not considered elsewhere in the support order or in computations on the Worksheet. The amount considered should be entered on Line E.4.

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The court shall provide that all necessary medical expenses (including dental, orthodontic, cosmetic surgery, optometric) which are not covered by insurance (including deductible) should be assessed to the parties in accordance with the parties proportional share on Line D.2. of the Worksheet.

5. Agreement to Support Children Past Minority (Line E.5.)

The fact that a party is currently supporting a child in college (or past the age of majority) may be considered in the event that the primary residential custodian seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount considered should be entered on Line E.5.

6. Cost-of-Living Differential (Line E.6.)

The cost-of-living in different geographic regions of the United States may be considered by the Court. The amount considered should be entered on Line E.6.

7. Residence with Third Party (Line E.7.)

When a child resides with a third party, the Court may apportion support between the parents and have it paid to the third party. The amount considered should be entered on Line E.7.

8. Overall Financial Conditions of the Parties (Line E.8.)

The financial situation of the parties may be reason to deviate from the calculated Net Parental Child Support Obligation if the deviation is in the best interests of the child. If either party has more than one job, the circumstances requiring the additional employment should be considered. If the additional employment was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance. In such a situation, two Worksheets can be prepared with one Worksheet including all income and the other Worksheet including only the primary employment to determine the margin for deviation. The amount considered should be entered on Line E.8.

9. Total (Line E.9.)

The Total of all Child Support Adjustments should be entered on Line E.9. The Total(s) specified on this line should be transferred to Line F.2. below.

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Worksheet Example: Neither Parent A nor Parent B is claiming any Child Support Adjustments. Therefore, the Total for each parent is zero.

F. Deviation(s) From Rebuttable Presumption Amount (Section F)

The final part of the Worksheet show the adjustment, if any, to the Net Parental Child Support Obligation based on consideration of the Child Support Adjustments.

1. Net Parental Child Support Obligation (Line F.1.)

The amount from Line D.9. above is transferred to Line F.1.

2. Total Child Support Adjustments (Line F.2.)

The amount from Line E.9. above is transferred to Line F.2.

3. Adjusted Child Support Obligation (Line F.3.)

The Total Child Support Adjustments is added or subtracted, as appropriate, from the Net Parental Child Support Obligation. The resulting amount is entered on Line F.3. and becomes the amount of the child support order.

Worksheet Example: No Child Support Adjustments were considered for either party. The Adjusted Child Support Obligation for Parent A is \$477 and \$84 for Parent B.

VI. CHANGES OF CIRCUMSTANCE

Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change in circumstances. In addition to changes of circumstance, which have traditionally been considered by courts, any of the following constitute a material change of circumstance to warrant judicial review of existing support orders:

- A. Change in financial circumstances of the parents or the guidelines which would increase or decrease by 10% or more the Net Parental Child Support Obligation shown on Line 10 of the Worksheet.
- B. The 7th and 16th birthdays of the child.
- C. Emancipation of a child.

An increase in the custodial parent's gross income is not a material change of circumstance for the purpose of increasing the child support obligation.

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VII. REVIEW OF GUIDELINES

Public Law 100-485 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts." Therefore, these Kansas guidelines will be reviewed no later than October 1, 1993, and at least once every four years thereafter.

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IN THE _____ JUDICIAL DISTRICT
 DISTRICT COURT, _____ COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF:

 and

CASE NO. _____

CHILD SUPPORT WORKSHEET

A. <u>INCOME COMPUTATION - WAGE EARNER</u>	<u>PETITIONER</u>	<u>RESPONDENT</u>
1. Domestic Gross Income (Insert on Line C.1. below)	_____	_____
B. <u>INCOME COMPUTATION - SELF-EMPLOYED</u>		
1. Self-Employment Gross Income	_____	_____
2. Reasonable Business Expenses	(-) _____	_____
3. Domestic Gross Income (Insert on Line C.1. below)	_____	_____
C. <u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>		
1. Domestic Gross Income	_____	_____
2. Court-Ordered Child Support Paid	(-) _____	_____
3. Court-Ordered Maintenance Paid	(-) _____	_____
4. Court-Ordered Maintenance Received	(+) _____	_____
5. CHILD SUPPORT INCOME (Insert on Line D.1. below)	_____	_____
D. <u>COMPUTATION OF CHILD SUPPORT</u>		
1. Child Support Income	_____	+ _____ = _____
2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)	_____	% _____ %
3. Basic Child Support Obligation (Using combined income from Line D.1., find amount for each child and enter total for all children)		

Age of Children	0-6	7-15	16-18	
Number Per-Age Category	_____	_____	_____	
Total Amount	_____	_____	_____	= _____

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	<u>PETITIONER</u>		<u>RESPONDENT</u>
4. Health and Dental Insurance Premium	_____	+	_____
		=	_____
5. Work-Related Child Care Costs	_____	+	_____
		=	_____
6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)			_____
7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	_____		_____
8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.) (-)	_____		_____
9. Net Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	_____		_____

E. CHILD SUPPORT ADJUSTMENTS

	CONSIDERED	N/A	CATEGORY	AMOUNT ALLOWED	
				PETITIONER	RESPONDENT
1.	<input type="checkbox"/>	<input type="checkbox"/>	Long Dist. Visitation Costs(+/-)	_____	(+/-) _____
2.	<input type="checkbox"/>	<input type="checkbox"/>	Time Spent w/Noncustodial (+/-)	_____	(+/-) _____
3.	<input type="checkbox"/>	<input type="checkbox"/>	Income Tax Exemption (+/-)	_____	(+/-) _____
4.	<input type="checkbox"/>	<input type="checkbox"/>	Special Needs (+/-)	_____	(+/-) _____
5.	<input type="checkbox"/>	<input type="checkbox"/>	Agreement Past Minority (+/-)	_____	(+/-) _____
6.	<input type="checkbox"/>	<input type="checkbox"/>	Cost-of-Living Differ. (+/-)	_____	(+/-) _____
7.	<input type="checkbox"/>	<input type="checkbox"/>	Residence w/Third Party (+/-)	_____	(+/-) _____
8.	<input type="checkbox"/>	<input type="checkbox"/>	Overall Financial Condition(+/-)	_____	(+/-) _____
9.	TOTAL (Insert on Line F.2. below)			_____	_____

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

1. Net Parental Child Support Obligation (Line D.9. from above)	_____	_____
2. Total Child Support Adjustments (Line E.9. from above)	(+/-) _____	(+/-) _____
3. Adjusted Child Support Obligation	_____	_____

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ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group			Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	8	9	10	2700	332	390	454
100	15	18	21	2800	342	401	468
150	23	26	31	2900	352	413	481
200	30	35	41	3000	362	424	495
250	38	44	51	3100	372	436	508
300	45	53	62	3200	382	448	522
350	53	62	72	3300	392	459	535
400	60	71	82	3400	401	471	549
450	68	79	92	3500	411	482	562
500	75	88	103	3600	421	494	576
550	83	97	113	3700	431	505	589
600	90	106	123	3800	441	517	603
650	98	115	134	3900	451	528	616
700	105	123	144	4000	461	540	630
750	113	132	154	4100	470	552	643
800	120	141	164	4200	480	563	657
850	128	150	175	4300	490	575	670
900	135	159	185	4400	500	586	683
950	143	167	195	4500	510	598	697
1000	150	176	206	4600	520	609	710
1050	158	185	216	4700	530	621	724
1100	165	194	226	4800	539	633	737
1150	173	203	236	4900	549	644	751
1200	180	212	247	5000	559	656	764
1250	188	220	257	5100	569	667	778
1300	194	228	266	5200	579	679	791
1350	199	234	272	5300	589	690	805
1400	204	239	279	5400	599	702	818
1450	209	245	286	5500	609	713	832
1500	214	251	293	5600	618	725	845
1550	219	257	299	5700	628	737	859
1600	224	263	306	5800	638	748	872
1650	229	268	313	5900	648	760	886
1700	234	274	320	6000	658	771	899
1750	239	280	326	6200	678	794	926
1800	244	286	333	6400	697	817	953
1850	249	291	340	6600	717	841	980
1900	254	297	347	6800	737	864	1007
1950	258	303	353	7000	756	887	1034
2000	263	309	360	7200	776	910	1061
2100	273	320	373	7400	796	933	1088
2200	283	332	387	7600	816	956	1115
2300	293	343	400	7800	835	979	1142
2400	303	355	414	8000	855	1002	1169
2500	313	367	427	8200	875	1026	1196
2600	323	378	441	8400	894	1049	1223

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TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group			Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	6	7	8	2700	266	311	363
100	12	14	16	2800	273	320	373
150	17	20	24	2900	280	329	383
200	23	27	32	3000	288	337	393
250	29	34	40	3100	295	346	404
300	35	41	48	3200	303	355	414
350	41	48	56	3300	310	363	424
400	46	54	63	3400	317	372	434
450	52	61	71	3500	325	381	444
500	58	68	79	3600	332	389	454
550	64	75	87	3700	340	398	464
600	70	82	95	3800	347	407	474
650	75	88	103	3900	354	415	484
700	81	95	111	4000	362	424	494
750	87	102	119	4100	369	433	504
800	93	109	127	4200	376	441	515
850	99	116	135	4300	384	450	525
900	104	123	143	4400	391	459	535
950	110	129	151	4500	399	467	545
1000	116	136	159	4600	406	476	555
1050	122	143	167	4700	413	485	565
1100	128	150	175	4800	421	493	575
1150	134	157	183	4900	428	502	585
1200	139	163	190	5000	436	511	595
1250	145	170	198	5100	443	519	605
1300	151	177	206	5200	450	528	616
1350	157	184	214	5300	458	537	626
1400	163	191	222	5400	465	545	636
1450	168	197	230	5500	472	554	646
1500	174	204	238	5600	480	563	656
1550	180	211	246	5700	487	571	666
1600	184	216	252	5800	495	580	676
1650	188	221	257	5900	502	589	686
1700	192	225	262	6000	509	597	696
1750	195	229	267	6200	524	615	716
1800	199	234	272	6400	539	632	737
1850	203	238	277	6600	554	649	757
1900	207	242	282	6800	569	667	777
1950	210	247	287	7000	583	684	797
2000	214	251	292	7200	598	701	817
2100	221	260	303	7400	613	718	838
2200	229	268	313	7600	628	736	858
2300	236	277	323	7800	642	753	878
2400	244	285	333	8000	657	770	898
2500	251	294	343	8200	672	788	918
2600	258	303	353	8400	687	805	939

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THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group			Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	5	6	7	2700	228	267	311
100	10	11	13	2800	234	274	320
150	14	17	20	2900	240	282	328
200	19	22	26	3000	246	289	337
250	24	28	33	3100	252	296	345
300	29	34	39	3200	259	303	354
350	33	39	46	3300	265	310	362
400	38	45	52	3400	271	318	370
450	43	50	59	3500	277	325	379
500	48	56	65	3600	283	332	387
550	53	62	72	3700	290	339	396
600	57	67	78	3800	296	347	404
650	62	73	85	3900	302	354	413
700	67	78	91	4000	308	361	421
750	72	84	98	4100	314	368	429
800	76	90	104	4200	320	376	438
850	81	95	111	4300	327	383	446
900	86	101	118	4400	333	390	455
950	91	106	124	4500	339	397	463
1000	96	112	131	4600	345	405	472
1050	100	118	137	4700	351	412	480
1100	105	123	144	4800	357	419	489
1150	110	129	150	4900	364	426	497
1200	115	134	157	5000	370	434	505
1250	119	140	163	5100	376	441	514
1300	124	146	170	5200	382	448	522
1350	129	151	176	5300	388	455	531
1400	134	157	183	5400	395	463	539
1450	139	162	189	5500	401	470	548
1500	143	168	196	5600	407	477	556
1550	148	174	202	5700	413	484	565
1600	153	179	209	5800	419	491	573
1650	158	185	215	5900	425	499	581
1700	162	190	222	6000	432	506	590
1750	167	196	229	6200	444	520	607
1800	172	202	235	6400	456	535	624
1850	175	205	240	6600	469	549	641
1900	178	209	244	6800	481	564	657
1950	181	213	248	7000	493	578	674
2000	185	216	252	7200	506	593	691
2100	191	224	261	7400	518	607	708
2200	197	231	269	7600	530	622	725
2300	203	238	278	7800	543	636	742
2400	209	245	286	8000	555	651	759
2500	215	253	294	8200	567	665	776
2600	222	260	303	8400	580	680	792

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FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group			Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	4	5	6	2700	203	238	278
100	8	10	11	2800	209	245	285
150	12	14	17	2900	214	251	293
200	16	19	22	3000	220	257	300
250	20	24	28	3100	225	264	308
300	24	29	33	3200	230	270	315
350	29	33	39	3300	236	276	322
400	33	38	45	3400	241	283	330
450	37	43	50	3500	247	289	337
500	41	48	56	3600	252	296	345
550	45	53	61	3700	257	302	352
600	49	57	67	3800	263	308	359
650	53	62	72	3900	268	315	367
700	57	67	78	4000	274	321	374
750	61	72	84	4100	279	327	381
800	65	76	89	4200	285	334	389
850	69	81	95	4300	290	340	396
900	73	86	100	4400	295	346	404
950	77	91	106	4500	301	353	411
1000	82	96	111	4600	306	359	418
1050	86	100	117	4700	312	365	426
1100	90	105	123	4800	317	372	433
1150	94	110	128	4900	322	378	441
1200	98	115	134	5000	328	384	448
1250	102	119	139	5100	333	391	455
1300	106	124	145	5200	339	397	463
1350	110	129	150	5300	344	403	470
1400	114	134	156	5400	349	410	478
1450	118	139	162	5500	355	416	485
1500	122	143	167	5600	360	422	492
1550	126	148	173	5700	366	429	500
1600	130	153	178	5800	371	435	507
1650	134	158	184	5900	376	441	515
1700	139	162	189	6000	382	448	522
1750	143	167	195	6200	393	460	537
1800	147	172	201	6400	404	473	552
1850	151	177	206	6600	414	486	566
1900	155	182	212	6800	425	498	581
1950	159	186	217	7000	436	511	596
2000	163	191	223	7200	447	524	611
2100	171	200	234	7400	458	536	625
2200	176	207	241	7600	468	549	640
2300	182	213	248	7800	479	562	655
2400	187	219	256	8000	490	575	670
2500	193	226	263	8200	501	587	685
2600	198	232	271	8400	512	600	699

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FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group			Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	4	4	5	2700	185	217	254
100	7	8	10	2800	190	223	260
150	11	13	15	2900	195	229	267
200	14	17	20	3000	200	234	273
250	18	21	24	3100	205	240	280
300	21	25	29	3200	209	246	286
350	25	29	34	3300	214	251	293
400	29	33	39	3400	219	257	299
450	32	38	44	3500	224	262	306
500	36	42	49	3600	229	268	312
550	39	46	54	3700	233	274	319
600	43	50	59	3800	238	279	325
650	46	54	63	3900	243	285	332
700	50	59	68	4000	248	290	339
750	54	63	73	4100	252	296	345
800	57	67	78	4200	257	302	352
850	61	71	83	4300	262	307	358
900	64	75	88	4400	267	313	365
950	68	79	93	4500	272	318	371
1000	71	84	98	4600	276	324	378
1050	75	88	102	4700	281	330	384
1100	78	92	107	4800	286	335	391
1150	82	96	112	4900	291	341	397
1200	86	100	117	5000	296	346	404
1250	89	105	122	5100	300	352	410
1300	93	109	127	5200	305	358	417
1350	96	113	132	5300	310	363	424
1400	100	117	137	5400	315	369	430
1450	103	121	141	5500	319	375	437
1500	107	125	146	5600	324	380	443
1550	111	130	151	5700	329	386	450
1600	114	134	156	5800	334	391	456
1650	118	138	161	5900	339	397	463
1700	121	142	166	6000	343	403	469
1750	125	146	171	6200	353	414	482
1800	128	151	176	6400	362	425	495
1850	132	155	180	6600	372	436	509
1900	136	159	185	6800	382	447	522
1950	139	163	190	7000	391	459	535
2000	143	167	195	7200	401	470	548
2100	150	176	205	7400	410	481	561
2200	157	184	215	7600	420	492	574
2300	164	192	224	7800	429	503	587
2400	171	201	234	8000	439	515	600
2500	176	206	240	8200	449	526	613
2600	181	212	247	8400	458	537	626

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SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group			Combined Support Amt (\$ Per Child) Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	3	4	4	2700	170	199	233
100	6	7	9	2800	174	204	238
150	10	11	13	2900	179	210	244
200	13	15	17	3000	183	215	250
250	16	19	22	3100	187	220	256
300	19	22	26	3200	192	225	262
350	22	26	31	3300	196	230	268
400	26	30	35	3400	200	235	274
450	29	34	39	3500	204	240	279
500	32	37	44	3600	209	245	285
550	35	41	48	3700	213	250	291
600	38	45	52	3800	217	255	297
650	42	49	57	3900	222	260	303
700	45	52	61	4000	226	265	309
750	48	56	65	4100	230	270	315
800	51	60	70	4200	234	275	320
850	54	64	74	4300	239	280	326
900	57	67	79	4400	243	285	332
950	61	71	83	4500	247	290	338
1000	64	75	87	4600	252	295	344
1050	67	79	92	4700	256	300	350
1100	70	82	96	4800	260	305	356
1150	73	86	100	4900	264	310	361
1200	77	90	105	5000	269	315	367
1250	80	94	109	5100	273	320	373
1300	83	97	113	5200	277	325	379
1350	86	101	118	5300	282	330	385
1400	89	105	122	5400	286	335	391
1450	93	109	127	5500	290	340	397
1500	96	112	131	5600	294	345	402
1550	99	116	135	5700	299	350	408
1600	102	120	140	5800	303	355	414
1650	105	124	144	5900	307	360	420
1700	109	127	148	6000	312	365	426
1750	112	131	153	6200	320	375	438
1800	115	135	157	6400	329	385	449
1850	118	139	162	6600	337	395	461
1900	121	142	166	6800	346	405	473
1950	125	146	170	7000	354	416	484
2000	128	150	175	7200	363	426	496
2100	134	157	183	7400	372	436	508
2200	141	165	192	7600	380	446	520
2300	147	172	201	7800	389	456	531
2400	153	180	210	8000	397	466	543
2500	160	187	218	8200	406	476	555
2600	166	194	227	8400	414	486	566

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9. The liquid assets of the parties are:

Item	Amount	Joint or Individual (Specify)
A. Checking Accounts:		
_____	\$ _____	_____
_____	\$ _____	_____
B. Savings Accounts:		
_____	\$ _____	_____
_____	\$ _____	_____
C. Cash		
(Petitioner)	\$ _____	_____
(Respondent)	\$ _____	_____
D. Other		
_____	\$ _____	_____
_____	\$ _____	_____

10. The monthly expenses of each party are: (Please indicate with an asterisk all figures which are estimates rather than actual figures taken from records.)

Item	<u>A</u>	<u>B</u>
	Petitioner (Actual or Estimated)	Respondent (Actual or Estimated)
I. A. House payment, rent or mortgage	\$ _____	\$ _____
B. Food	\$ _____	\$ _____
C. Utilities:		
Trash service	\$ _____	\$ _____
Newspaper	\$ _____	\$ _____
Telephone	\$ _____	\$ _____
Gas	\$ _____	\$ _____
Water	\$ _____	\$ _____
Lights	\$ _____	\$ _____
Other	\$ _____	\$ _____
D. Insurance:		
Life	\$ _____	\$ _____
Health	\$ _____	\$ _____
Car	\$ _____	\$ _____
House	\$ _____	\$ _____
Other	\$ _____	\$ _____
E. Uninsured health	\$ _____	\$ _____
F. Child care (babysitting)	\$ _____	\$ _____
G. Clothing	\$ _____	\$ _____
H. School expenses	\$ _____	\$ _____
I. Hair cuts and beauty	\$ _____	\$ _____
J. Car repair	\$ _____	\$ _____
K. Gas and oil	\$ _____	\$ _____
L. Personal property tax	\$ _____	\$ _____
M. Miscellaneous (Specify)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

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II. Monthly payments to banks, loan companies or on credit accounts:
 (Indicate actual or estimate, use asterisk for secured.)

Creditor	When Incurred	Amount of Payment/ Date of Last Payment	Balance	Responsibility	
				Petitioner	Respondent
_____	_____	_____	\$ _____	_____	_____
_____	_____	_____	\$ _____	_____	_____
_____	_____	_____	\$ _____	_____	_____
_____	_____	_____	\$ _____	_____	_____
_____	_____	_____	\$ _____	_____	_____
_____	_____	_____	\$ _____	_____	_____
Subtotal of Payments			_____	_____	_____

III. Total Living Expenses

	Petitioner (Actual or Estimated)	Respondent (Actual or Estimated)
	\$ _____	\$ _____
A. Total funds available to Petitioner and Respondent (from No. 8.)	\$ _____	\$ _____
B. Total needed (from No. 10 I. and II.)	\$ _____	\$ _____

IV. Payments or contributions received, or paid, for support of others. Specify source and amount.

Source	Petitioner	Respondent
_____ +/-	\$ _____	\$ _____
_____ +/-	\$ _____	\$ _____
_____ +/-	\$ _____	\$ _____
_____ +/-	\$ _____	\$ _____

FURNISH THE FOLLOWING INFORMATION IF APPLICABLE.

11. Income and financial resources of children.

Income/Resources	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

12. Child support adjustments requested.

	Petitioner	Respondent
Long Distance Visitation Costs	\$ _____	\$ _____
Time Spent with Noncustodial Parent	\$ _____	\$ _____
Income Tax Exemption	\$ _____	\$ _____
Special Needs	\$ _____	\$ _____
Agreement Past Minority	\$ _____	\$ _____
Cost-of-Living Differential	\$ _____	\$ _____
Residence with Third Party	\$ _____	\$ _____
Overall Financial Condition	\$ _____	\$ _____

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13. Income tax consequence adjustment request, if any:

14. All other personal property including retirement benefits (including but not limited to qualified plans such as profit-sharing, pension, IRA, 401[k], or other savings-type employee benefits, nonqualified plans, and deferred income plans), and ownership thereof (joint or individual), including policies of insurance, identified as to nature or description, ownership (joint or individual), and actual or estimated value.

	Amount	Joint or Individual (Specify)
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

THE FOLLOWING NEED NOT BE FURNISHED IN POST JUDGMENT PROCEDURES.

15. List real property identified as to description, ownership (joint or individual) and actual or estimated value.

16. Identify the property if any acquired by each of the parties prior to marriage or acquired during marriage by a will or inheritance.

17. List debt obligations, including maintenance, not listed in Section II above, identified as to name or names, of obligor or obligors and obligees, balance due and rate at which payable; and, if secured, identify the encumbered property.

18. List health insurance coverage and the right, pursuant to ERISA §§601-608, 29 U.S.C. §§1161-1168 (1986) to continued coverage by the spouse who is not a member of the covered employee group.

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I have read the above affidavit and to the best of my knowledge believe that the information is accurate and complete.

Petitioner/Respondent

(Signature)

SUBSCRIBED AND SWORN to before me this _____ day of _____,
19____.

Notary Public

My appointment expires:

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IN THE _____ JUDICIAL DISTRICT
DISTRICT COURT, _____ COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET

A. <u>INCOME COMPUTATION - WAGE EARNER</u>	<u>PARENT A</u>	<u>PARENT B</u>
1. Domestic Gross Income (Insert on Line C.1. below)	_____	\$832
B. <u>INCOME COMPUTATION - SELF-EMPLOYED</u>		
1. Self-Employment Gross Income	\$3,000	_____
2. Reasonable Business Expenses (-)	1,232	_____
3. Domestic Gross Income (Insert on Line C.1. below)	1,768	_____
C. <u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>		
1. Domestic Gross Income	1,768	832
2. Court-Ordered Child Support Paid (-)	0	0
3. Court-Ordered Maintenance Paid (-)	0	0
4. Court-Ordered Maintenance Received (+)	0	0
5. CHILD SUPPORT INCOME (Insert on Line D.1. below)	1,768	832
D. <u>COMPUTATION OF CHILD SUPPORT</u>		
1. Child Support Income	\$1,768	+ \$832 = \$2,600
2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)	68 %	32 %
3. Basic Child Support Obligation (Using the combined income from Line D.1., find amount for each child and enter total for all children)		

Age of Children	0-6	7-15	16-18	
Number Per-Age Category	1	1	_____	
Total Amount	258	303	_____	= 561

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	<u>PARENT A</u>		<u>PARENT B</u>
4. Health and Dental Insurance Premium	<u>\$125</u>	+	<u>0</u> = <u>\$125</u>
5. Work-Related Child Care Costs	<u>0</u>	+	<u>\$200</u> = <u>\$200</u>
6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)			<u>\$886</u>
7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	<u>602</u>		<u>284</u>
8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	<u>125</u>	(-)	<u>200</u>
9. Net Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>477</u>		<u>84</u>

E. CHILD SUPPORT ADJUSTMENTS

	CONSIDERED	N/A	CATEGORY	AMOUNT ALLOWED	
				PETITIONER	RESPONDENT
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Dist. Visitation Costs(+/-)	<u> </u>	(+/-) <u> </u>
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Time Spent w/Noncustodial (+/-)	<u> </u>	(+/-) <u> </u>
3.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Exemption (+/-)	<u> </u>	(+/-) <u> </u>
4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs (+/-)	<u> </u>	(+/-) <u> </u>
5.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Minority (+/-)	<u> </u>	(+/-) <u> </u>
6.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Cost-of-Living Differ. (+/-)	<u> </u>	(+/-) <u> </u>
7.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residence w/Third Party (+/-)	<u> </u>	(+/-) <u> </u>
8.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition(+/-)	<u> </u>	(+/-) <u> </u>
9. TOTAL (Insert on Line F.2. below)				<u>0</u>	<u>0</u>

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

1. Net Parental Child Support Obligation (Line D.9. from above)	<u>477</u>	<u>84</u>
2. Total Child Support Adjustments (Line E.9. from above)	(+/-) <u>0</u>	(+/-) <u>0</u>
3. Adjusted Child Support Obligation	<u>477</u>	<u>84</u>

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MINORITY REPORT

FAIRNESS: Defined Net Income vs. Gross Income

The major underlying theme that I heard expressed at the public meetings that I attended was that the existing guidelines were unfair and their application was unfair and unjust. Those feelings were so strongly expressed in the Wichita public hearings that the W.S.U. security people came to the stage and asked to escort the three representatives of the Committee out a back door to our cars.

To attempt to meet part of that criticism, the Committee's original report recommended the use of a defined net income, instead of gross income, to determine a party's child support obligation. It is simply not fair or just to use a gross income figure to set child support. No one lives on their gross income before or after a divorce. The reality is that we only have what is left after OASDHI, FICA, State taxes and other mandatory deductions, such as judges' retirement, to live on. We cannot control these amounts; we cannot spend them on ourselves; nor can we pay child support from them.

The most recent proposed guideline returns to a use of gross income to determine child support obligations. The guidelines include the language: "Consideration has been built into the schedules for standard deductions for OASDHI, FICA and State taxes...." However, that consideration is little more

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than lip service. Some consideration was given by the economist of national averages. These figures do not directly relate to the Kansas situation nor has anyone told the Committee exactly what the "consideration" amounted to, i.e. how much at any given level of income. The figures give no consideration to the increased OASDHI as of January 1, 1990, and are based upon data existing for 1986 and 1987.

The principal consideration of the Committee in reversing itself seems to be a perception that the Supreme Court rejected our previous proposal of a defined net approach and complaints from attorneys that the net approach was more difficult and would take more court time. However, no one has asserted that it was more fair nor that it more accurately reflected a parent's actual ability to pay. The proposed guidelines, by using gross rather than a defined net income, as used in the original report, have now given little if any consideration to the actual financial resources, means and needs of the parents as required by K.S.A. 1988 Sup. 60-1610(a)(1) and K.S.A. 38-1121.

I would urge the court to follow the original recommendation of the Committee and use a defined net income approach. The Child Support Obligation Worksheet could be simply modified to make the tax, OASDHI and mandatory deductions subtractions from gross income for wage earners in Paragraph A and by making self-employment taxes, estimated income tax, etc., subtractions under Paragraph B. The definitions used in the

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original recommendation could be inserted in the current recommendation and the original Child Support Schedule could be used.

ACCOUNTABILITY

There is still existing a need for accountability as I pointed out in my comments in regard to the proposal submitted in September of 1989 and I will not repeat them here. The public perceptions of the guidelines as fair is affected adversely by the lack of accountability by the custodial parent.

OVERALL FINANCIAL CONDITIONS

I still feel strongly that a format for considering overall financial conditions needs to be included so a court has a formalized way to consider the actual financial condition of the parties and I will not repeat my arguments in that regard. I would again request that the use of a form like that attached to my Minority Report as Exhibit "A" should be mandated.

In regard to Section 8, "Overall Financial Conditions of the Parties," Page 12, I would suggest that it be modified as follows:

The financial situation of the parties may be reason to deviate from the calculated Net Parental Child Support Obligation in the best interests of the child. A court shall consider the overall financial conditions of the parties when evidence is proffered or offered by any party in that regard. In considering the overall financial condition, a court may use the form attached as Appendix "A" and make the adjustments required. If either party has

more than one job, the circumstances requiring the additional employment should be considered. If the additional employment was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to the circumstances. In such a situation, two Worksheets can be prepared, one Worksheet including all income and one Worksheet including only the primary employment to determine the margin for deviation.

CONSIDERATION OF PRIOR ORDERS

In regard to Sections C.1. and C.2. on Page 5, I would suggest that they should be modified by deleting the language, and inserting periods as follows:

1. Court-Ordered Child Support Paid (Line C.2.)
Pre-existing child support obligations in other cases shall be deducted. to the extent that these support obligations are actually paid.
2. Court-Ordered Maintenance Paid (Line C.3.)
The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted. to the extend that the maintenance is actually paid. This amount is entered on Line C.3.

If there is a court order, then that is what should be considered. If a court considers that maintenance or support has not been paid in the past and ignores the existing court order, the court will then be faced with a need to modify its orders when the payments are commenced. The court may well be faced with an evidentiary problem or a statement, "I haven't paid in the past but I started today." The existence of the order is what is important. Its enforcement on a current basis

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should not have to be considered. If the order is from another State, or jurisdiction, the court may have no effective way to verify payment or non-payment pursuant to the order.

BASIS OF SCHEDULES

It is important for the Supreme Court as well as the Bench and the Bar to appreciate that the basis of the Child Support Schedules. They are based upon a national "Consumer Expenditure Survey." They are not based upon an indepth, scientific study of the needs of children in Kansas. It is based upon averages of expenditures for income categories and in half of them, the average expenditure exceed the maximum income. For example, the table for three person families shows that families with an income of less that \$5,000 spend an average of \$28,865; those having income between \$5,000 and \$9,999 spend \$14,764; those having income between \$10,000 and \$14,999 spend \$17,493; and those having income between \$15,000 to \$19,999 spend \$20,970. In incomes between \$20,000 to \$29,999 the average expenditure is \$26,024 and it is only in the \$40,000 to \$49,999 range that the average expenditure of \$37,187 is less than all incomes in the category.

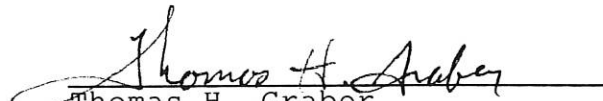
This awareness is particularly important because trial courts must review the Presumed Child Support Amounts to insure that they are just and fair and exerise the court's discretion to deviate when the individual facts show that a party cannot pay what is ordered. Otherwise, the court's orders may well

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order an individual into bankruptcy. Pleas by non-custodial parents that they cannot pay the presumptive child support must be closely considered because in many cases they won't be able to. The schedule recommended by the Committee in fact raises the amount of scheduled support in the income brackets below \$2,000 per month income over the child support in current schedules.

The guidelines will not result in fair and just orders if trial courts are unwilling or fail to review individual cases on their individual merits.

Respectfully submitted,


Thomas H. Graber
Committee Member

OVERALL FINANCIAL CONDITION WORKSHEET

I. Fixed Obligations, per month	Petitioner	Respondent
1. Support or maintenance ordered in prior proceedings	\$ _____	\$ _____
2. Shelter expenses per month (house payment, rent, utilities, etc.)	\$ _____	\$ _____
3. Food per month	\$ _____	\$ _____
4. Insurance per month	\$ _____	\$ _____
5. Uninsured medical, dental, optometric.	\$ _____	\$ _____
6. Other payments required by a court order.	\$ _____	\$ _____
7. Total fixed obligation	\$ _____	\$ _____
 II. Monthly Payments and Creditor		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total payments to creditors	\$ _____	\$ _____
 III. Reconciliation with Income		
1. Domestic net income	\$ _____	\$ _____
2. Subtract amount of fixed obligations from Line I.,6.	\$ _____	\$ _____
3. Subtotal	\$ _____	\$ _____
4. Subtract monthly payments to creditors, Line II.	\$ _____	\$ _____
5. Balance remaining	\$ _____	\$ _____
6. Child support per schedule Worksheet "A"	\$ _____	\$ _____
7. Balance	\$ _____	\$ _____

(If less than zero, court must adjust to allow payment of at least fixed expenses and support ordered without a negative balance.)

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