

CHILD SUPPORT GUIDELINES WORKSHEET INSTRUCTIONS

For the purpose of applying this provision, split custody shall be limited to those situations where each parent has physical custody of a child or children born of the parents, born of either parent and adopted by the other parent or adopted by both parents. For the purposes of calculating a child support obligation where split custody exists, a separate family unit exists for each parent, and child support for that family unit shall be calculated upon the number of children in that family unit who are born of the parents, born of either parent and adopted by the other parent or adopted by both parents. Where split custody exists, a parent is a custodial parent to the children in that parent's family unit and is a noncustodial parent to the children in the other parent's family unit.

General — Use monthly financial information rounded to the nearest dollar in making these calculations. To convert data to monthly figures,

- multiply weekly financial data by 4.33
- multiply bi-weekly financial data by 2.167
- multiply semi-monthly financial data by 2
- divide annual financial data by 12

Amounts of \$.50 or more should be rounded up to the nearest dollar; amounts less than \$.50 should be rounded down to the nearest dollar.

Line 1 — Gross income is defined by Virginia Code § 20-108.2(C).

- Gross income “shall mean all income from all sources, and shall include, but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, worker’s compensation benefits, disability insurance benefits, veterans’ benefits, spousal support, rental income, gifts, prizes or awards. If a parent’s gross income includes disability insurance benefits, it shall also include any amounts paid to or for the child who is the subject of the order and derived by the child from the parent’s entitlement to disability insurance benefits.”
- Gross income “shall not include benefits from public assistance programs as defined in Virginia Code § 63.2-100 [Temporary Assistance to Needy Families, auxiliary grants to the aged, blind and disabled, medical assistance, energy assistance, food stamps, employment services, child care, general relief] federal Supplemental Security benefits, child support received, or income received by the payor from secondary employment income not previously included in “gross income,” where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order.”

Line 2 — If spousal support is being paid by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid to the other party or to a person not a party to this proceeding, subtract that amount under the payor’s column. If spousal support is being received by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid by the other party to this proceeding, add the amount under the payee’s column. Use plus and minus signs appropriately. If a party is not paying or receiving spousal support, insert “none” in the appropriate column(s).

Line 3 — When a party is paying child support payments pursuant to an existing court or administrative order or written agreement for a child or children who are not the subject of the proceeding, subtract this amount from gross income. When a party has a child or children who are not the subject of the proceeding in their household or primary physical custody, subtract the amount as shown on the Schedule of Monthly Basic Child Support Obligations that represents that party’s support obligation for that child or children based solely on that party’s income as the total income available. If these provisions are inapplicable, insert “none” in the appropriate column(s). **There is only a presumption that these amounts will be deducted from gross income.**

Line 4 (Virginia Code § 20-108.2(C)) — If either parent has income from self-employment, a partnership or a closely-held business, subtract reasonable business expenses under the column of the party with such income. Include one-half of any self-employment tax paid, if applicable. If none, insert “none.”

Line 5.a. — As applicable, add to and subtract from line 1 the figures in lines 2, 3 and 4 and enter the total for each column.

NOTE: Any adjustments to gross income shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent’s ability to maintain minimal adequate housing and provide other basic necessities for the child.

Line 8.a. — Using Virginia Code § 20-108.2(B) SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS, use line 5.b. (combined monthly available income) to find the applicable income level under COMBINED GROSS INCOME, then use line 7 (number of children) to determine the basic child support obligation under the appropriate column at the applicable income level.

Line 8.b. (Virginia Code §§ 20-108.2(E) and 63.2-1900) — Insert costs for “health care coverage” when actually being paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whatever coverage the parent providing the coverage would otherwise have. “Health care coverage” means any plan providing hospital, medical or surgical care coverage for dependent children provided such coverage is available and can be obtained by a person obligated under Virginia law for support of a dependent child or the child’s caretaker at a reasonable cost (such as through employers, unions or other groups without regard to service delivery mechanism). This item should also include the cost of any dental coverage for the child or children paid by a parent.

Lines 8.c. (Virginia Code § 20-108.2(F)) — Insert actual cost or the amount required to provide quality child care, whichever is less. If applicable, allocate ratably between employment-related child care and other child care based on custodian’s activities while child care is being provided.

Line 11 (a-c) (Virginia Code § 20-108.1(B)) If amounts paid to or for the child who is the subject of the order and derived by the child from the parent’s entitlement to disability insurance benefits have been included in a parent’s gross income, that amount should be subtracted from that parent’s child support obligation. If applicable, describe adjustment to child support for factors not addressed in guidelines calculation, then show amount to be added to or subtracted from each party-parent’s child support obligation (use plus and minus signs appropriately).

Line 12 — If additional items are entered in lines 11 (a-c), add and subtract such items from line 10 and enter the totals on this line. In cases involving split custody, the amount of child support to be calculated using these guidelines shall be the difference between the amounts owed by each parent as a noncustodial parent, computed in accordance with these guidelines, with the noncustodial parent owing the larger amount paying the difference to the other parent.