

## CHILD SUPPORT GUIDELINES WORKSHEET INSTRUCTIONS

**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.

**Lines 1 and 2** — Gross income is defined by Virginia Code § 20-108.2(C).

**a.** 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.”

**b.** 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.”

**Lines 3 and 4** — If spousal support is 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).

**Lines 5 and 6** - 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 7 and 8 (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 self-employment tax paid, if applicable. If none, insert “none.”

**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 15** — Using Virginia Code § 20-108.2(B) SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS, use line (11) (combined monthly available income) to find the applicable income level under COMBINED GROSS INCOME, then use line (14) (number of children) to determine the basic child support obligation under the appropriate column at the applicable income level.

**Line 22 and 27— (Virginia Code §§ 20-108.2(E) and 63.2-1900)** — Insert costs for “health care coverage” when actually 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 care coverage for the child or children paid by a parent.

**Lines 23 and 28 (Virginia Code § 20-108.2(F))** — Any child-care costs incurred on behalf of the child or children due to employment of the custodial parent shall be added to the basic child support obligation. Child-care costs shall not exceed the amount required to provide quality care from a licensed source.

**Line 32** — If Line (25) is larger than Line (30), check Mother on Line (32). If Line (25) is smaller than Line (30), check Father on Line (32).

**Lines 33 and 34** — 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.

**Line 38** — If Line (35) is larger than Line (36), check Mother on Line (38). If Line (35) is smaller than Line (36), check Father on Line (38).

**Lines 39 and 40** — If Lines (31) and (37) are owed to the same party, put the sum of the amounts in these lines on Line (39) and, in Line (40), check the party checked on line (32). If Lines (31) and (37) are owed to different parties, put the difference between the amounts in these lines on Line (39) and, in Line (40), check the party to whom the larger of the amounts in Lines (31) and (37) are owed.

FEDERAL POVERTY GUIDELINES (Notice Date: February 13, 2004)								
Household Size	1	2	3	4	5	6	7	8
Guideline plus 50%	\$ 13,965	\$ 18,735	\$ 23,505	\$ 28,275	\$ 33,045	\$ 37,815	\$ 42,585	\$ 47,355
(Add \$4,770 for each additional member in households of more than eight.)								