



ARIZONA'S NEW CHILD SUPPORT GUIDELINES

Effective January 1, 2022

JUDGE BRUCE R. COHEN

FAMILY DEPARTMENT PRESIDING JUDGE

MARICOPA COUNTY SUPERIOR COURT



"Are these just guidelines, or are they actual new policies?"

HIGHLIGHTS

- Executive Summary
- Reorganization
- Restyling
- Child Support Income and Adjustments
- Updating and Expansion of Tables
- Basic Support Obligation and Adjustments
- Parenting Time Adjustment
- Deviations
- Tax Benefits
- The New Statewide Worksheet

The Executive Summary

Step 1: Child Support Income of Each Parent

Each parent's Child Support Income is inserted into the corresponding fields in the computer-based Child Support Worksheet. When deciding the amount of income to assign to a parent, Section II.A of the Guidelines provides comprehensive assistance.

Step 2: Adjustments to Child Support Income

Once Child Support Income is established, that amount may need to be adjusted because of other circumstances. Section II.B of the Guidelines details those adjustments and when those adjustments are appropriate.

Step 3: Determining the Basic Child Support Obligation

The total of both parents' Adjusted Child Support Income is the Combined Adjusted Child Support Income. The Combined Adjusted Child Support Income will be used to determine the Basic Child Support Obligation using the Schedule of Basic Support Obligation. The computer-based Child

1

Support Worksheet will insert this amount upon entry of Combined Adjusted Child Support Income. Further information can be found in Sections II.C and III.A of the Guidelines.

Step 4: Adjustments to the Basic Child Support Obligation

The Basic Child Support Obligation is not the total amount the court will use to determine the Final Child Support Obligation. The court also factors in additional child-related costs, such as medical insurance premiums, childcare costs, and other expenses. Section III.B of the Guidelines sets forth the nature of these costs and the method for determining the amount to be added to the calculation on the computer-based Child Support Worksheet. These additional amounts are the Adjustments to the Basic Child Support Obligation.

Step 5: The Combined Adjusted Child Support Obligation

The computer-based Child Support Worksheet will calculate the Combined Child Support Obligation by adding the Adjustments to the Basic Child Support Obligation. This total represents the total amount of costs that the court must consider for a child support determination. Further information can be found in Section III.B of the Guidelines.

Step 6: The Allocation of the Combined Child Support Obligation

Reorganization

The historic
“sausage making”
of Guidelines



Correlation Table



Child Support Guidelines Correlation Table 2022 Revisions	
Section - 2018 Version	Section - 2022 Version
1	I(B)
2	I(C)
3	1(D) and I(E)
4	XII
5	II(A)
6	II(B)
7	II(C)
8	III(A)
9	III(B)
10	IV(A)
11	IV(B)
12	IV(C)
13	IV(E)
14	VII
15	V
16	IV(D)
17	X
18	IX(A)
19	IX(B)
20	VI
21	IX(C)
22	VII(D)
23	VII(E)
24	XI
25	XI(D)
26	II.A.2 and VII(B)
27	VIII
28	XIII
29	XIV



Restyling

Restyling

- ✓ New Terms
- ✓ Questions Posed
- ✓ Better Examples

SECTION II. DETERMINING INCOME

A. DETERMINING THE PARENTS' INCOMES FOR PURPOSES OF CALCULATING CHILD SUPPORT

1. What is included in Child Support Income?

- The term "Child Support Income" does not have the same meaning as "Gross Income" or "Adjusted Gross Income" for tax purposes. The effect of taxes has been considered in the Schedule of Basic Support Obligations.
- Child Support Income includes income from any source before any deductions or withholdings. Child Support Income may include salaries, wages, commissions, bonuses, dividends, severance pay, military pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section VII.B), workers' compensation benefits, unemployment insurance benefits, disability benefits, military disability benefits, recurring gifts, prizes, and spousal maintenance.
- Seasonal or fluctuating income within a year are annualized to determine the average monthly Child Support Income.

Example: Shawn is a teacher and is paid only 9 months a year. Shawn is paid \$7,000 a month from September through May and is not paid for the months of June, July, and August. The earnings must be annualized as follows: Multiply the monthly income by the number of months the parent is paid to arrive at the annual earnings ($\$7,000 \times 9 \text{ months} = \$63,000$); and then divide the annual salary by 12 to arrive at the average monthly Child Support Income ($\$63,000 \div 12 = \$5,250$).

- The court has discretion to consider whether non-continuing or non-recurring income is considered income for purposes of calculating child support. The court also has discretion to average fluctuating income over periods exceeding 1 year.

Child Support Income and Adjustments

Child Support Income- Section II(A)

- New term of art replacing “gross income”
- Clarification of what is and is not income
- Additional details regarding attribution of income

Adjustments to Child Support Income-Section II(B)

- Only deduct for spousal maintenance from “this marriage.”
- The non-tax impact of spousal maintenance
- Comprehensive provisions relating to “other children.”



“Hello, Maintenance? Could you send someone up to the 14th floor to adjust my attitude and install more patience?”

Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28550	2488	3766	4528	5058	5563	6047
28600	2491	3771	4535	5065	5572	6056
28650	2494	3776	4541	5073	5580	6065
28700	2497	3781	4548	5080	5588	6074
28750	2500	3786	4555	5088	5597	6083
28800	2503	3791	4562	5095	5605	6092
28850	2506	3796	4568	5103	5613	6101
28900	2508	3801	4575	5110	5621	6110
28950	2511	3806	4582	5118	5630	6119
29000	2514	3811	4588	5125	5638	6128
29050	2517	3816	4595	5133	5646	6137
29100	2520	3821	4602	5140	5654	6146
29150	2523	3826	4609	5148	5663	6155
29200	2526	3831	4615	5155	5671	6164
29250	2529	3836	4622	5163	5679	6173
29300	2532	3841	4629	5170	5688	6182
29350	2535	3846	4636	5178	5696	6191
29400	2538	3851	4642	5186	5704	6200
29450	2540	3856	4649	5193	5712	6209
29500	2543	3861	4656	5201	5721	6218
29550	2546	3866	4663	5208	5729	6227
29600	2549	3871	4669	5216	5737	6236
29650	2552	3876	4676	5223	5745	6245
29700	2555	3881	4683	5231	5754	6254
29750	2558	3886	4690	5238	5762	6263
29800	2561	3891	4696	5246	5770	6272
29850	2564	3896	4703	5253	5779	6281
29900	2567	3901	4710	5261	5787	6290
29950	2569	3906	4716	5268	5795	6299
30000	2572	3911	4723	5276	5803	6308

Basic Child Support Obligation

Updating and Expansion of Tables

- Schedule updated based upon more current economic data
- Combined Income up to \$30,000 per month
- Automatically populated into worksheet

CS436450



Adjustments to Basic Support Obligation

Section III(B)

- Mandatory Older Child Adjustment
- Medical insurance provided by step-parent

“Mom, I don’t like being the oldest child. It’s lonely at the top.”

Parenting Time Adjustment

Elimination of Table B

Sequential Adjustments for
every 10 to 15 days

Equal Parenting Time

PARENTING TIME TABLE	
Number of Parenting Time Days	Adjustment Percentage
0-19	0
20-34	.025
35-49	.050
50-69	.075
70-84	.10
85-99	.15
100-114	.175
115-129	.20
130-142	.25
143-152	.325
153-163	.40
164 or more	.50

SECTION IX. DEVIATIONS

D. Circumstances that may warrant a deviation include, but are not limited to, cases in which:

1. A significant disparity of income exists between the parents and each parent has significant parenting time;
2. The combined income exceeds \$30,000 monthly and there is a significant disparity in income between the parents;
3. One parent is paying a disproportionate share of the child's expenses and there is significant parenting time for each parent;
4. The parenting plan will require a parent to incur significant travel expenses related to parenting time and the cost thereof in combination with child support may impede the parent's ability to exercise parenting time;
5. The payment of child support would compromise the parent's ability to receive and afford out-of-pocket necessary and extraordinary health care or mental health services; or
6. Unusual emotional or physical needs of a natural or adopted child not common to the parties if that child requires that parent's presence in the home.

E. It is not a deviation to:

1. Round off the monthly child support amount for ease of accounting;
2. Compromise on any individual figure incorporated in the Guidelines' calculation (such as a parenting time adjustment or a parent's Child Support Income);
3. Reduce the Child Support Order based on the Self-Support Reserve Test in Section VIII above; or
4. Order zero child support if the monthly child support amount would be less than the monthly Support Clearinghouse Fee in Section X.A.5 below.

Deviations

Better guidance as to what may or may not be a basis for deviating from the Guideline amount

Section IX: The allocation of tax benefits and the “elimination” of self-help

tax year, the parent entitled to receive child support may elect to claim the tax benefit for that tax year, and may elect to pursue those tax benefits. To claim the tax benefit in a tax year not otherwise assigned to the parent who receives child support, the following procedure applies:

- a. If either parent believes there is an issue regarding the allocation of the tax benefit for the prior year, the parties are expected to communicate by no later than January 20 following the tax year and attempt to resolve the issue. The parties should confirm any agreement or failure to reach an agreement in writing;
- b. If no agreement is reached and the parent who receives child support elects to pursue the tax benefits that were otherwise allocated to the parent who pays child support for that tax year, the parent who receives child support must provide written notice to the parent who pays child support by no later than January 31 following the tax year, detailing the amount that was court-ordered to have been paid for the child support obligation for that tax year and the total dollar amount of the purported shortfall;
- c. Following such notice and if the parent who pays child support objects and believes the tax benefit should remain as previously ordered by the court, the parent who pays child support has 20 calendar days from the date of the written notice to file an enforcement petition with the court. The petition must identify the facts that are in dispute and must include a Request for Hearing on the issue;
 - i. If the dollar amount of shortfall is nominal, the court may affirm the prior order regarding the allocation of tax benefits, or
 - ii. If the dollar amount of shortfall is not nominal, the court must set a timely hearing through an order to appear. The parent who pays child support must ensure that service of process of the petition and order to appear is accomplished under the Arizona Rules of Family Law Procedure.
- d. If no enforcement petition is filed within the required 20 calendar days, the parent who

CS518132



“It’s a good report, but leave out the link to your Tik Tok dance video.”

Link to 2022 Guidelines:

<https://www.azcourts.gov/Portals/31/AOCDRS10H2022.pdf?ver=2021-10-01-123004-923>

Link to FCIC Final Report and Recommendations:

<https://www.azcourts.gov/Portals/31/2021ReportFCICCSGRS.pdf?ver=2021-04-14-192637-967>

Link to 2021 Findings from Analysis of Case File Data:

<https://www.azcourts.gov/Portals/31/2021AZEconomicandCaseFileReviewFCICCGRS.pdf?ver=2021-04-14-192639-973>

Comments **praising** new Guidelines:

➤ bruce.cohen@JBAZMC.maricopa.gov

Comments **criticizing** new Guidelines:

dgass@appeals.az.gov



“I bought an air filter for my desk. It removes dust, odors, pollution, complaints and criticism.”

JUST ONE
MORE THING ...



New and Improved Worksheet



**“We added the words ‘New and Improved’
to the package design. That’s the part
that’s new and improved.”**