

## Child Support Worksheet Instructions

This worksheet provides the information the court needs to determine child support amounts in accordance with Arizona's Child Support Guidelines. You may get a copy of the Child Support Guidelines from any of the four Law Library Resource Center locations, or you can download it from the Internet.

### COMPLETE THIS WORKSHEET IF:

- You are a party to a court action to establish child support or to modify an existing order for child support.

Need help with calculations? Use the free online Child Support Calculator to perform the calculations for you. Go to <http://www.superiorcourt.maricopa.gov/ezcourtforms2/>, create an account and choose option "Prepare a Child Support Worksheet." You may print and use the worksheet produced by the calculator in place of the form included in this packet.

### TO COMPLETE THIS WORKSHEET, YOU WILL NEED TO KNOW:

- Your case number.
- Your monthly child support income and that of the other parent. This is your pre-tax income, before deductions.
- The monthly cost of medical insurance for the minor children who are the subject of this action.
- Monthly childcare amounts paid to others.
- The number of days the minor child(ren) spends with the non-primary residential parent (noncustodial parent).
- Monthly obligations of yourself and the other parent for child support or court-ordered spousal maintenance/support.

The section headings in these instructions correspond with each section of the Child Support Worksheet. The instructions further explain each section of the Child Support Worksheet. Type or print neatly using black ink. Numbers in brackets refer to a specific section of the Child Support Guidelines. For example, [Guidelines V].

## Child Support Worksheet Sections

### Basic Information:

**Person Filing.** Type or print the information requested at top left for the person who is filing this form. Check the appropriate box to indicate whether you are the Petitioner, Respondent, Attorney for the Petitioner, or Attorney for the Respondent in this case. (The spaces marked “for “Attorney Name,” “Bar No.,” etc., are used only if an attorney is preparing this form.)

**Petitioner/Party A and Respondent/Party B.** Type or print the name of the persons shown as the Petitioner and the Respondent on the original petition to establish support or on the Order that established support.

**Case Number and ATLAS.** Type or print your case number and the ATLAS number. If you do not have a case number, leave this item blank. If you do not have an ATLAS number, leave this item blank.

**Total Number of Children.** Enter the number of minor children from this relationship for whom support is being sought or modified in this court action.

**Parenting Plan.** Check the box to indicate which parent is the primary residential parent (who the children will live with most of the time). If parenting time is shared equally, check the equal box.

**Actual, Estimated, or Attributed.** Where did you get the figures you are supplying for the other party? Check the box to indicate whether those numbers are Actual, Estimated or Attributed. [Guidelines II.A.4. and 5.] Examples of ESTIMATED income: He was promoted to supervisor and I know that position pays more; or she has the same job as my sister, who works at the same place and makes this amount. Example of ATTRIBUTED income: My ex-wife was a secretary earning \$1500/month. Now she has remarried and is staying home as a homemaker.

### Child Support Income:

Type or print the total amount of your Child Support Income each month. Child support income means the amount before taxes and other deductions are taken out.

- If you are converting a weekly Child Support Income figure to a monthly Child Support Income figure, multiply the weekly amount by 4.33 (52 weeks divided by 12 months = 4.33 average weeks in a month).
- For income from self-employment, rent, royalties, proprietorship of a business, joint ownership of a partnership or closely held corporation, Child Support Income means gross receipts minus ordinary and necessary expenses required to produce income. What you include as “ordinary and necessary expenses” may be adjusted by the court, if deemed inappropriate for determining income for child support. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.

Child Support Income includes monies from

- Salaries
- Bonuses
- Worker's Compensation Benefits
- Wages
- Dividends
- Disability Insurance (including Social Security disability)
- Annuities
- Royalties
- Commissions
- Capital Gains
- Military pay and continuing or recurring military entitlements
- Interest
- Self-employment
- Severance Pay
- Unemployment Insurance Benefits
- Income from a Business
- Pensions
- Rental Income
- Prizes
- Social Security Benefits
- Trust Income
- Recurring Gifts
- Military disability benefits
- Spousal Maintenance (alimony)

Child Support Income does not include benefits from public assistance programs such as Temporary Assistance for Needy Families (TANF), Supplemental Social Security Income (SSI), Nutrition Assistance (food stamps/EBT or WIC), and General Assistance (GA); and it does not include child support payments received.

Type or print the total monthly gross child support income for the other parent, to the best of your knowledge. If a parent is unemployed or underemployed, you may ask the court to attribute income to that parent by entering the amount of what you think that parent would be earning if he or she worked at full earning capacity. The court will presume, in the absence of contrary testimony, that a non-primary residential parent (noncustodial parent) is capable of full-time employment at least at the federal adult minimum wage. [Guidelines II.A.4.b.] This presumption does not apply to non-primary residential parents under the age of eighteen who are attending high school. If child support income is attributed to the parent receiving support, appropriate childcare expenses may also be attributed.

If you are completing this Child Support Worksheet as part of a modification proceeding and your income is different from the court's most recent findings, you must attach documentation to verify your current income. The documentation should include: your most recent tax return, W-2, or 1099 forms and your most recent paycheck stub showing year-to-date information. If these are not available, provide other documentation such as a statement of earnings from your employer showing year-to-date income.

If you are completing this Child Support Worksheet as part of a modification proceeding and the income you show for the other party is different from that listed on the court's most recent findings regarding income of that parent, you must attach documentation of the amount or mark the box in "Child Support Income figures for the OTHER PARENT" to show that the income amount is estimated or attributed and explain the basis for the amount shown.

## Adjustments to Child Support Income [Mandatory]:

Once Child Support Income is established, that amount may need to be adjusted because of other circumstances. The following sections address adjustments that may need to be made.

**Court-Ordered Spousal Maintenance.** Type or print the total monthly amount of court-ordered spousal maintenance/alimony you and the other parent actually pay to or receive from each other in this case. Spousal maintenance/alimony paid is a deduction from child support income. Spousal maintenance/alimony received is an addition to child support income. [Guidelines II.B.2.a.]

### Children from Other Relationships

**Paying Court-Ordered Child Support (Actually Paid).** Type or print the total amount of court-ordered child support you or the other parent actually pay each month for children of other relationships. [Guidelines II.B.2.c.] Court-ordered *arrearage* payments are not included.

**Primary Residential Parent.** You may ask the court to consider the financial obligation you have to support other natural or adopted minor children from other relationships for whom you or the other parent are the primary residential parent. The process is the same whether there is a court-order or not. On the Schedule of Basic Child Support Obligations in the Child Support Guidelines, find the amount that is closest to the adjusted child support income amount for the parent requesting the adjustment. Go to the column for the number of children in question. Enter the amount shown there in the field labeled Support of Child[ren] from Other Relationship. [Guidelines II.B.2.d]

**EXAMPLE** (copied directly from the Guidelines):

A parent has monthly Child Support Income of \$3,000 and supports a natural or adopted minor child who lives exclusively with that parent and who is not the subject of the child support case before the court. Using the Simplified Application of the Guidelines, locate \$3,000 in the Combined Adjusted Child Support Income column of the Schedule of Basic Support Obligation. Select the amount in the column for 1 child, \$574. The parent's income may be reduced up to \$574, resulting in an Adjusted Child Support Income of \$2,426. ( $\$3,000 - \$574 = \$2,426$ )

## Adjusted Child Support Income:

For each parent, add or subtract the numbers in Court-Ordered Spousal Maintenance (Paid)/Received, Court-Ordered Child Support of Other Relationships (Actually Paid), and Support of Child[ren] from Other Relationships. Write the results for each parent on the line that reads Adjusted Child Support Income. This is the Adjusted Monthly Child Support Income for each parent.

Combined Adjusted Child Support Income.

Add the two numbers in Adjusted Child Support Income together (the one for the father and the one for the mother). This total is the Combined Adjusted Child Support Income.

Basic Combined Child Support Obligation for [ ] Children:

You MUST view the Schedule of Basic Child Support Obligations in the Child Support Guidelines to provide the Basic Combined Child Support Obligation. You can download the entire document free from the Law Library Resource Center website. Where the schedule says Combined Adjusted Gross Income, it is referring to Basic Combined Child Support Income.

OR

You can use the online child support calculator to calculate the amount for you automatically.

The online calculator can be found at the Superior Court's ezCourtForms web page:

<https://www.superiorcourt.maricopa.gov/ezcourtforms2/>

On the Schedule of Basic Child Support Obligations in the Child Support Guidelines, locate the amount that is closest to the Combined Adjusted Monthly Child Support Income you listed. Go to the column for the number of minor children listed in Total Number of Children. This is your Basic Combined Child Support Obligation. Enter this amount on the line provided. [Guidelines III.]

Adjustments to Basic Combined Child Support Obligation:

Place each amount in the column for the parent paying the expenses.

Adjustments for [ ] Children over Age 12 at 10%. Average expenses for minor children age 12 or older are about 10% higher than those for younger children, so the Guidelines call for an adjustment of up to a maximum of 10% to account for these higher costs.

If there are no minor children 12 or over, enter "0" or "N/A" on the line that reads "Adjustment for [ ] Children over Age 12 at 10%."

If there are minor children 12 or older, in the first blank, enter the number of minor children 12 or older. In the next blank, enter the amount that should be added to the Basic Combined Child Support Obligation for the minor(s) 12 or older. See examples below for assistance with calculations.

If all minor children are 12 or over:

- Multiply the dollar amount from the Basic Combined Child Support Obligation, by .10. This gives you the monthly dollar amount of increase.
- Enter this amount after the \$ on the line that reads “Adjustment for \_\_\_ Children over Age 12 at 10%.” The highest possible increase would be 10% of the basic child support obligation. [Guidelines III.B.2b.]

EXAMPLE (copied directly from the Guidelines):

The Basic Child Support Obligation for 1 child, age 12, is \$458. Add \$46 ( $\$458 \times .10 = \$45.80$  or \$46 rounded) to the Basic Child Support Obligation, for a total of \$504.

If at least one, but not all minor children are 12 or older:

- Divide the basic support obligation by the total number of children. Imagine each child receiving this equal amount.
- Multiply the total amount being received by children 12 or older by .10.
- Enter this amount after the \$ on the line that reads “Adjustment for \_\_\_ Children over Age 12 at 10%.” [Guidelines III.B.2.c.]

EXAMPLE (copied directly from the Guidelines):

Assume the Basic Child Support Obligation for 3 children is \$810. If 1 of the 3 children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child ( $\$810 \div 3 = \$270$ ). Up to 10% of that portion of the Basic Child Support Obligation may be added as an older child adjustment ( $\$270 \times .10 = \$27$ ), increasing the obligation to \$837 ( $\$810 + \$27 = \$837$ ). NOTE: This prorating method applies only to this Section III.B.2 and should not be used elsewhere in the Guidelines.

Medical, Dental, and Vision Insurance. Type or print the monthly dollar amount of the insurance premiums that will be paid by each parent. The insurance at issue includes insurance paid for court-ordered medical, dental, and vision care for the minor child(ren). [Guidelines III.B.3.]

Monthly Child Care Costs for [ ] Children. If the primary residential parent is working or if you have attributed income to that parent, type or print the monthly cost of work-related child care that parent pays. If these costs vary throughout the year, add the amounts for each month together and divide by 12 to annualize the cost. [Guidelines III.B.4.] (See Guidelines for rules and chart concerning income). Please note that the parent cannot have the adjustment if the person providing the childcare is a family member who is a dependent for tax purposes.

If the non-primary residential parent pays for work-related childcare, during periods of parenting time, the amount paid by that parent may also be included here (each month's amount added together and divided by 12 to annualize the cost). However, the parent cannot have the adjustment if the person providing the childcare is a family member who is a dependent for tax purposes.

Extra Education Expenses. Type or print the monthly costs of reasonable and necessary expenses for special or private schools and special educational activities. These expenses must be agreed upon by both parents or ordered by the court. [Guidelines III.B.5.]

Extraordinary (Gifted or Special Needs) Child Expenses. If any of the children for whom support is being ordered are gifted or have special needs that are not recognized elsewhere, the additional monthly cost of meeting those needs should be entered here. [Guidelines III.B.6.]

Total Child Support Obligation:

Combine all Adjustments for both parents and add them to the Basic Combined Child Support Obligation. The Basic Combined Child Support Obligation plus all Adjustments is the Total Child Support Obligation.

Each Parent's Proportionate Percentage of Combined Adjusted Child Support Income. [Guidelines IV] Divide each parent's individual Adjusted Child Support Income by the Combined Adjusted Child Support Income. This will give you a number with a decimal point. Multiply the number with the decimal point by 100 to get Each Parent's Proportionate Percentage of Combined Adjusted Child Support Income.

EXAMPLE: Party A Adjusted Child Support Income = \$1,500  
Party B Adjusted Child Support Income = \$500  
Combined Adjusted Child Support Income = \$2,000

Each Parent's Proportionate Percentage of Combined Adjusted Child Support Income:

Party A: \$1,500 divided by \$2,000 = .75  
.75 X 100 = 75%

Party B: \$500 divided by \$2,000 = .25  
.25 X 100 = 25%

Each Parent's Proportionate Share of Total Support Obligation. Multiply Each Parent's Proportionate Percentage of Combined Adjusted Child Support Income by the Total Child Support Obligation. This equals the dollar amount of each parent's share of the total child support obligation.

EXAMPLE: Total Child Support Obligation = \$3,000  
Party A's Proportionate Percentage of Combined Adjusted Child Support Income = 75%  
Then \$3,000 x .75 = \$2,250  
Party B's Proportionate Percentage of Combined Adjusted Child Support Income = 25%  
\$750

Parenting Time Adjustment:

Because the Schedule of Basic Support Obligations is based on expenditures for children of intact households, it does not consider costs associated with parenting time. These adjustments may need to be added.

Using Parenting Time Table for [ ] Days at [ ]%. If time with each parent is essentially equal, neither party receives a parenting time adjustment. Enter "0" or "N/A." [Guidelines V].

If time with each parent is not equal, then you will have to adjust for costs associated with parenting time.

To adjust for costs associated with parenting time, first determine the total number of parenting time days. Add together each block of parenting time to arrive at the total number of parenting time days per year.

Next, multiply the Basic Combined Child Support Obligation by the Adjustment Percentage. Enter this amount in the corresponding space next to Using Parenting Time Table for [ ] Days at [ ]%. For the parent that requires no adjustment, write "0" or "N/A." This amount will be subtracted from the paying parent's Presumptive Child Support Obligation.

For purposes of calculating parenting time/visitation days: [Guidelines V.C.2.]

- A. A period of 12 hours or more counts as one day.
- B. A period of 6 to 11 hours counts as a half-day.
- C. A period of 3 to 5 hours counts as a quarter-day.
- D. Periods of less than 3 hours may count as a quarter-day if, during those hours, the non-primary residential parent pays for routine expenses of the child, such as meals.

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



EXAMPLE (copied directly from the Guidelines):

Charlie and Drew have 2 children. Charlie's Adjusted Child Support Income is \$4,000 per month and Drew's Adjusted Child Support Income is \$2,000 per month. The Basic Child Support Obligation from the Schedule for a Combined Adjusted Child Support Income of \$6,000 for 2 children is \$1,429. Charlie's proportionate share is 67%, or \$957 ( $\$1,429 \times .67 = \$957$ ). Charlie has parenting time with the children a total of 110 days. On the Parenting Time Table, the range of days for this amount of parenting time is from 100 to 114 days. The corresponding adjustment percentage is .175. Multiply the \$1,429 Basic Child Support Obligation by .175 ( $\$1,429 \times .175 = \$250$ ). The resulting \$250 is subtracted from \$957 (Charlie's proportionate share of the Combined Child Support Obligation), reducing Charlie's child support obligation to \$707 ( $\$957 - \$250 = \$707$ ).

If the children have different parenting time schedules, and each parent exercises more than half of the parenting time with at least one child, then multiple Child Support Worksheets are prepared. Refer to Guideline V.F. to determine the parenting time adjustment or to determine if separate worksheets are required.

Total Adjustments to Child Support Obligation from Above. Add together all of the following adjustments paid by each party:

- Medical, Dental, and Vision Insurance paid by both parties.
- Monthly Child Care Costs.
- Extra Education Expenses
- Extraordinary (Gifted or Special Needs) Child Expenses

Presumptive Child Support Obligation:

To get the Presumptive Child Support Obligation, subtract the following from Each Parent's Proportionate Share of Total Support Obligation:

- Parenting Time Adjustment – Subtract the dollar value of that parent's Parenting Time Adjustment (if any).
- Medical, Dental, and Vision Insurance paid by that parent.
- Monthly Child Care Costs paid by that parent.
- Extra Education Expenses paid by that parent.
- Extraordinary (Gifted or Special Needs) Child Expenses paid by that parent.

EXAMPLE (copied directly from the Guidelines):

Sage pays for medical insurance through Sage's employer. This cost is added to the Basic Child Support Obligation, then prorated between the parents to arrive at each parent's proportionate Child Support Obligation. Because Sage has paid the cost to a third-party (the insurance company), the cost is deducted from Sage's child support obligation because this portion of Sage's Child Support Obligation has already been paid.

Self-Support Reserve Test for Parent Who Will Pay Adjusted Child Support Income. The Self-Support Reserve Test is used to verify that the paying parent is financially able to pay the Child Support Order and to maintain at least a minimum standard of living.

To perform this test, do the following:

- Enter the paying parent's Adjusted Child Support Income from above into the field that says Adjusted Child Support Income.
- Enter the Reserve Amount into the space that says Less Reserve Amount. In January 2024, the self-support reserve amount was \$1,989.87.
  - The Self-Support Reserve Amount is equal to 80% of the monthly full-time earnings at the state minimum wage for the year for which child support is calculated.

#### Monthly Child Support to be Paid By:

To calculate a Monthly Child Support amount, complete the Self-Support Reserve Test:

- Subtract the Self-Support Reserve Amount from the paying parent's Adjusted Child Support Income.
- Compare the result to the paying parent's Proportionate Share of the Presumptive Child Support Obligation.
  - If the resulting amount is the same or more than the Proportionate Share of the Presumptive Child Support Obligation, then the Presumptive Child Support Obligation is the Monthly Child Support that will be paid.
  - If the result is less than the Proportionate Share of the Presumptive Child Support Obligation, but more than zero, you may propose a Monthly Child Support amount equal to the result.
  - If the result is negative, you may propose a Monthly Child Support amount of zero.

#### Sign the Document Before Filing It

#### Note: Deviation from the Guidelines Amount

If you believe the amount of child support shown by this worksheet is too low or too high, the Court has the power to deviate from the guidelines (order support in a different amount), if an order would be unjust or inappropriate. A deviation can only be ordered if the court makes appropriate findings based upon evidence presented by either party *or* agreement of the parties. [Guidelines IX]