HAWAI'I

CHILD SUPPORT GUIDELINES

2014

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APPENDICES

THE 2014 HAWAI'I CHILD SUPPORT GUIDELINES

I. INTRODUCTION

State law requires the Hawai'i Family Courts ("Court"), the Child Support Enforcement Agency ("CSEA") and the Office of Child Support Hearings ("OCSH") to follow these Guidelines when calculating monthly child support.[1] Under Hawai'i law, both parents have a duty to support their children.[2] Child support orders may be established, modified, terminated or enforced through the Court, CSEA, or OCSH.[3] Unless there is an exceptional circumstance, the Hawai'i Child Support Guidelines ("Guidelines") must be used in every child support case over which the Court, CSEA, or OCSH has jurisdiction. These Guidelines consider both parents' incomes and the needs of the child in arriving at a monthly amount. They are based on the following principles:

- Each parent is entitled to keep sufficient income for his or her basic needs and to facilitate continued employment.
- Each child's basic needs are met before the parents retain any additional income.
- The basic needs of each child includes the cost of child care and the child's health insurance.
- If income is available after the basic needs of the parents and the children are met, each child is entitled to share in any additional income of the parents so each child can benefit from both parents' higher standard of living.

These Guidelines comport with Federal law as well as Hawai'i statutory and case law, and focus on the best interest of the child. The Court, in consultation with CSEA, updates the Guidelines at least once every four (4) years to reflect current economic data relevant to the cost of raising children.[4]

These Guidelines provide a standard method for determining child support while allowing limited variations based on the specific circumstances of each family.

II. CHILD SUPPORT GUIDELINES WORKSHEET ("CSG WORKSHEET").

The calculation of child support using the CSG WORKSHEET (Appendix A-1) is described below. A fully automated CSG WORKSHEET is available at the Judiciary's website (http://www.courts.state.hi.us). A sample CSG WORKSHEET is attached as Appendix A-2.

A. BASIC CALCULATIONS OF CHILD SUPPORT.

Follow the steps described below to complete the CSG WORKSHEET.

1. PARENTS' INCOMES

Line 1(A): Enter the Monthly Gross Income for Plaintiff/Petitioner/Parent (A), hereinafter referred to as Parent (A) (see §V.J.1.).

Line 1(B): Enter the Monthly Gross Income for Defendant/Respondent/Parent (B), hereinafter referred to as Parent (B) (see §V.J.1.).

Line 2(A): Enter the Monthly Net Income for Parent (A) from the Table of Incomes (Appendix D) (for parents with gross incomes over $13,000 per month see §§III.D. and III.E.).

Line 2(B):   Enter the Monthly Net Income for Parent (B) from the Table of Incomes (Appendix D) (for parents with incomes over $13,000 per month (see §§III.D. and III.E.).

Line 2(C)   Add Lines 2(A) and 2(B) to compute Line 2(C) — total monthly Net Income available to both parents per month.

Line 3(A):   Divide Parent (A)'s Monthly Net Income from Line 2(A) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.

Line 3(B):   Divide Parent (B)'s Monthly Net Income from Line 2(B) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.

2. CHILD SUPPORT NEED

Line 4:   Enter the number of children for which child support is being calculated and multiply by $385 (child's need based on Federal poverty level guidelines for Hawai'i) (see §V.E.2.).

Line 5:   Enter the reasonable child care expenses actually paid by a parent and needed to allow the custodial parent(s) to work or attend vocational education or training (see §V.D.).

Line 6:   Enter the cost for the children's health insurance premiums actually paid or enter the cash medical amount (see §§III.C. & V.L.).

Line 7:   Add Lines 4, 5, and 6 to calculate the PRIMARY CHILD SUPPORT NEED (see §V.S.).

3. STANDARD OF LIVING ADJUSTMENT (SOLA)

Line 8(A):   Enter Parent (A)'s SOLA Income from the Table of Incomes (Appendix D) (for parents with gross incomes over $13,000 per month see §§III.D. & III.E.).

Line 8(B):   Enter Parent (B)'s SOLA Income from the Table of Incomes (Appendix D) (for parents with gross incomes over $13,000 per month see §§III.D. & III.E.).

Line 8(C):   Add Lines 8(A) and 8(B) to obtain Line 8(C).

Line 9:   Enter the PRIMARY CHILD SUPPORT NEED from Line 7.

Line 10:   Subtract Line 9 from Line 8(C) to calculate the Parents'

remaining SOLA Income. If Line 9 is greater than Line 8(C), enter zero. This is the amount of the available SOLA Income over the children's PRIMARY CHILD SUPPORT NEED.

Line 11: Multiply the number of children by 10%, up to a 30% maximum. For example, 1 child = 10%; 2 children = 20%; 3 or more children = 30% (see §V.E.2.).[5]

Line 12: Multiply the Parents' remaining SOLA Income from Line 10 by the percentage on Line 11 to obtain the SOLA Amount for the children (see §V.U.).

4. CHILD SUPPORT CALCULATION

Line 13: Add Line 7 and Line 12.

5. CHILD SUPPORT OBLIGATIONS/CREDITS

Line 14(A): Multiply Line 13 by Line 3(A) to obtain the Total Support Obligation for Parent (A). Minimum or maximum Total Support Obligations may apply (see §§V.M. & V.K.).

Line 14(B): Multiply Line 13 by Line 3(B) to obtain the Total Support Obligation for Parent (B). Minimum or maximum Total Support Obligations may apply (see §§V.M. & V.K.).

Line 15(A): Enter the child care expenses actually paid by Parent (A) from Line 5 (see §V.D.).

Line 15(B): Enter the child care expenses actually paid by Parent (B) from Line 5 (see §V.D.).

Line 16(A): Enter the cost for the children's health insurance premiums actually paid by Parent (A) (see §V.L.1.). If Parent (A) is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §§III.C. & V.L.2.).

Line 16(B): Enter the cost for the children's health insurance premiums actually paid by Parent (B) (see §V.L.1.). If Parent (B) is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §§III.C. & V.L.2.).

Line 17(A):   For Parent (A), subtract Line 15(A) and Line 16(A) from Line 14(A) to calculate the Remaining Child Support Obligation After Credits. This line indicates the remaining child support obligation of Parent (A) rounded to the nearest dollar. If Parent (A) is the non-custodial parent, that parent must pay to Parent (B) the amount set forth on Line 17(A), unless an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used.

Line 17(B):   For Parent (B), subtract Line 15(B) and 16(B) from Line 14(B) to calculate the Remaining Child Support Obligation After Credits. This line indicates the remaining child support obligation of each parent rounded to the nearest dollar. If Parent (B) is the non-custodial parent, that parent must pay to Parent (A) the amount set forth on Line 17(B), unless an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used.

6.   **SUMMARY OF CHILD SUPPORT PAYMENTS.** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

If an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used, mark the appropriate line with an "X."

7.   **CERTIFICATION.** Sign and date the certification at the bottom of the page.

B.   **ATTACHMENTS.** Use the following EXTENSIVE TIME-SHARING WORKSHEET and/or EXCEPTIONAL CIRCUMSTANCES FORM, if applicable.

1.   **EXTENSIVE TIME-SHARING WORKSHEET.** If the parents share equal time, the non-custodial parent has extensive visitation, or there are two (2) or more children and each parent will have sole physical custody of one (1) or more of the children, then enter an "X" on the CSG WORKSHEET and complete the EXTENSIVE TIME-SHARING WORKSHEET (see §V.H.). The calculation of child support using the EXTENSIVE TIME-SHARING WORKSHEET (Appendix B-1) is described below. A fully automated EXTENSIVE TIME-SHARING WORKSHEET is available at the Judiciary's website (http://www.courts.state.hi.us).

a.   **EQUAL TIME-SHARING CALCULATION (LINES 18 THROUGH 21):** Where parents have equal time-sharing, each will be

considered to have the children for six (6) months during the year (see §V.H.1.). In such cases, prepare the EQUAL TIME-SHARING WORKSHEET to determine the child support to be paid by each parent (Line 17 of the CSG WORKSHEET). To avoid the unnecessary transfer of funds, the "payout" of each parent for the year is determined by multiplying the monthly support obligation of each parent by six (6) months. If one parent's total child support obligation is greater than that owed by the other, the excess amount is divided by 12 and paid monthly to the other parent over the course of the year. A sample Equal Time-Sharing Calculation is attached as Appendix B-2.

Line 18(A): Enter the support for Parent (A) from Line 17(A) of the CSG WORKSHEET. If the support is less than $77 per child, then enter $77 multiplied by the total number of children.

Line 18(B): Enter the support for Parent (B) from Line 17(B) of the CSG WORKSHEET. If the support is less than $77 per child, then enter $77 multiplied by the total number of children.

Line 19(A): Multiply Line 18(A) by 6 months for Parent (A)'s YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING.

Line 19(B): Multiply Line 18(B) by 6 months for Parent (B)'s YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING.

Line 20(C): Calculate the difference between Lines 19(A) and 19(B). Subtract the smaller amount from the larger amount.

Line 21 Divide Line 20(C) by 12 months to obtain the monthly child support to be paid by the parent with the larger child support obligation. Enter the monthly child support amount rounded to the nearest dollar. Also enter the monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET. (see §II.B.1.d.).

b. **EXTENSIVE TIME-SHARING CALCULATION (LINES 22 THROUGH 29):** When a parent has more than 143 overnights per year, but less than 183, complete Lines 22 through 29 (see §V.H.2.). A sample EXTENSIVE TIME-SHARING WORKSHEET calculation is attached as Appendix B-3.

Line 22: Enter the number of overnights for <u>only</u> the parent with fewer overnights.

Line 23(C): Enter the support obligation as listed on Line 17 of the CSG WORKSHEET for the parent with fewer overnights.

Line 24(C): Enter the child support obligation calculated for equal time-sharing from Line 21(A) or 21(B).

Line 25(C): If the parent with fewer overnights is also the paying parent in the equal time-sharing calculation, **subtract** the equal timesharing child support (Line 24) from the monthly basic support (Line 23). This will determine the difference between the monthly basic support obligation and the monthly equal time-sharing support obligation.

In some situations, where the parent with more overnights has the higher income and therefore a higher child support obligation under an equal time-sharing child support calculation (Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET) than the other parent, the parent with more overnights may be required to pay child support. If the parent paying basic child support in Line 23 is different from the parent paying child support under an equal time-sharing arrangement in Line 24, **add** Lines 23 and 24.

Line 26(C): Divide Line 25 by 40 overnights (the difference in the number between 143 overnights of extensive time-sharing and 183 overnights of equal time-sharing) to calculate the Adjustment Rate.

Line 27(C): Enter the number of overnights over 143 (e.g. for 160 overnights of time-sharing per year, enter "17" on Line 27).

Line 28(C): Multiply Adjustment Rate (Line 26) by the number of overnights over 143 (Line 27) to obtain the CREDIT FOR OVERNIGHTS EXCEEDING REGULAR SUPPORT.

Line 29(C): Subtract Line 28 from Line 23 to adjust normal support for the additional overnights. The total on Line 29 is the monthly support to be paid under extensive time-sharing, rounded to the nearest dollar. Also enter the monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (<u>see</u> §II.B.1.d.).

c.   **SPLIT CUSTODY CALCULATION:** If the two parents "split" custody of their children, with Parent (A) having sole physical custody of one or more of the children and Parent (B) having sole physical custody of the remaining children, use the Split Custody Calculation regarding the children in each individual household (see §V.H.6.). To avoid unnecessary transfers of funds, the amounts payable by each parent to the other shall be offset with a net amount to be paid by the parent having the greater child support obligation. A sample Split Custody Calculation is attached as Appendix B-4.

Designate the number of children with Parent (A) and the number of children with Parent (B).

Line 30(A):   Enter Parent (A)'s support obligation as listed on Line 17(A) of the CSG WORKSHEET.

Line 30(B):   Enter Parent (B)'s support obligation as listed on Line 17(B) of the CSG WORKSHEET.

Line 31(C):   Enter the total number of children in this case as listed on Line 4 of the CSG WORKSHEET.

Line 32(A):   Divide Parent (A)'s support obligation in Line 30(A) by the number of children listed in Line 31.

Line 32(B):   Divide Parent (B)'s support obligation in Line 30(B) by the number of children listed in Line 31.

Line 33(A):   Enter the number of children with Parent (B).

Line 33(B):   Enter the number of children with Parent (A).

Line 34(A):   Multiply Parent (A)'s support per child from Line 32(A) by the number of children with Parent (B) in Line 33(A).

Line 34(B):   Multiply Parent (B)'s support per child from Line 32(B) by the number of children with Parent (A) in Line 33(B).

Line 35:   Subtract the smaller amount in Line 34 from the larger amount. Enter the difference in the column of the parent with the larger amount on Line 34 to calculate the amount of child support that one parent needs to pay the other parent in a split custody arrangement. Also enter the monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING

WORKSHEET (see §II.B.1.d.)

d. **SUMMARY OF CHILD SUPPORT PAYMENTS** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

2. **EXCEPTIONAL CIRCUMSTANCES FORM.** If exceptional circumstances exist, then enter an "X" on the CSG WORKSHEET and complete the EXCEPTIONAL CIRCUMSTANCES FORM. The calculation of child support using the EXCEPTIONAL CIRCUMSTANCES FORM (Appendix C-1) is described below. An automated form is available at the Judiciary's website (http://www.courts.state.hi.us).

   a. **GENERAL CONSIDERATIONS**

      i. Presumptive Child Support Amount. For the reasons stated in the Introduction to these Guidelines, the Court or OCSH must order the amount of child support as calculated by the CSG WORKSHEET and/or EXTENSIVE TIME-SHARING WORKSHEET, unless there are exceptional circumstances that warrant a deviation.[6]

      ii. Burden of Proof for Exceptional Circumstances. The parent requesting the deviation has the burden of proving that exceptional circumstances exist and that the circumstances warrant a departure from the child support as calculated by the worksheets. The EXCEPTIONAL CIRCUMSTANCES FORM should be attached.

      iii. Determination on a Case-by-Case Basis. The Court or OCSH shall determine whether exceptional circumstances exist on a case-by-case basis. The Court and OCSH have the discretion to determine to what extent exceptional circumstances, if found, will impact the amount of the child support.

      iv. Required Findings. Whenever there is a deviation from the amount shown on the worksheets, the Court or OCSH shall make oral findings of fact on the record or prepare written findings of fact regarding the exceptional circumstances. The findings of fact shall include the amount of support that would have been required as calculated by the worksheets.

   b. **EXAMPLES OF POSSIBLE EXCEPTIONAL CIRCUMSTANCES** include (without limitation) the following:

i. Child Support Exceeds 70% of Net Income. When child support is greater than 70% of the obligor's net income (as set forth in the Table of Net Incomes) (Appendix D), there may be an exceptional circumstance. A sample 70% of Net Income Request is attached as Appendix C-2.

ii. Support of Additional Children. When a Payor is supporting children in addition to the subject children, there may be an exceptional circumstance. The Payor bears the burden of proving the total number of additional children claimed for this exceptional circumstance. A sample Additional Children Request is attached as Appendix C-3.

    aa. In addition to the subject children, the Court or OCSH may consider the additional following children:

- Any child the Payor is required to support by Court or administrative order; and/or
- Any child actually being supported by the Payor (e.g., providing food, shelter, clothing, utilities and/or transportation) for whom the Payor is also required to support.[7]

    bb. Under this exceptional circumstance, the child support for the subject children may be set at the higher of the following:

- The amount obtained by dividing the Payor's net income by the total number of children eligible for consideration (see EXCEPTIONAL CIRCUMSTANCES WORKSHEET); or
- $77.00 per child.

iii. Extraordinary Needs of Children/Other Parent. When the subject children have, or a parent has, extraordinary needs (e.g., special educational and/or housing needs for a physically or emotionally disabled child), there may be an exceptional circumstance.

iv. Other Payments for Children/Other Parent. When payments made by the obligor to or for the benefit of the subject children, or the other parent, are obligated to be made by law or by Court or administrative order, including but not limited to, payment for extraordinary medical needs, there may be an exceptional circumstance.

v.   Support Exceeding Needs of Children. When the amount of
       child support as calculated by the worksheets for the subject
       children exceeds the reasonable needs of the children based on
       the children's appropriate standard of living, there may be an
       exceptional circumstance.[8] The appropriate standard of living for
       the children must take into account the current financial situation
       of both parents.[9]

vi.   Inability to Earn Income. When a Payor has a net income of zero
       on the Table of Incomes (e.g., disabled, incapacitated,
       incarcerated, or involuntarily unemployed), there may be an
       exceptional circumstance. Based on the circumstances of the
       case, the Court or OCSH may order no child support.

vii.   Payment of Financial Obligations That Would Normally be
       Covered Within Child Support. When the parents are not
       economically separated, there may be an exceptional
       circumstance. The Guidelines assume that the parents have no
       shared financial obligations. In some situations, such as pending
       divorce cases, a parent may be paying for obligations that would
       normally be covered by child support. These may include
       lodging, utilities, transportation, insurance, and educational
       expenses that one parent pays in whole or in part. The allocation
       of these payments may affect the deviation, if any.

viii. Adult Children. See §III.A.2.c.

ix.   Private Education Expenses (PEX). When the child is in private
       school, there may be an exceptional circumstance (see §V.R.).[10]

x.   Other Exceptional Circumstances. The Court and OCSH have
       the discretion to find other exceptional circumstances.

c.   **EXAMPLES OF WHERE NO EXCEPTIONAL
     CIRCUMSTANCES EXIST** include (without limitation) the following:

i.   Agreement for Lesser Amount. While the parents' agreement to
       an amount of child support higher than the amount calculated
       according to the worksheets may be enforceable, the parents'
       agreement for the payment of less than the amount of child
       support as calculated using the worksheets is not, by itself, an
       exceptional circumstance.[11]

ii.   Remarriage and New Family. The remarriage of a child support
       obligor to an individual who has a child from another relationship
       is not an exceptional circumstance.[12]

  iii. <u>Visitation Expenses</u>. The need to pay transportation expenses relating to visitation is not an exceptional circumstance.[13]

  iv. <u>Heavy Debt</u>. Ordinarily, the existence of heavy debt is not an exceptional circumstance.[14]

 d. **SUMMARY OF CHILD SUPPORT PAYMENTS.** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

III. OTHER CHILD SUPPORT CONSIDERATIONS

A. ADULT CHILDREN

 1. **GENERAL CONSIDERATIONS.** The Court, CSEA, or OCSH may order the parents to provide for the support, maintenance, and education of adult children. The request for support may be made before or after the children have attained the age of majority.[15] After the children reach the age of majority, establishment of a child support order may only be made through the Court. After the children reach the age of majority, CSEA will only modify or enforce an existing child support order.[16]

 2. **EDUCATION/VOCATIONAL TRAINING CONSIDERATIONS**

  a. The Court, CSEA, or OCSH may order support for adult children who are presently enrolled as a full-time students in school or have been accepted into and plan to attend as full-time students for the next semester at a post-high school university, college or vocational school.[17]

  b. If the Court, CSEA, or OCSH orders support for adult children, then the Court, CSEA, or OCSH must order the amount as calculated by the worksheets unless there are exceptional circumstances that warrant a deviation.[18]

  c. The Court or OCSH may consider both parents' incomes and resources, and adult children's reasonable expenses, income, and resources,[19] in determining whether there are exceptional circumstances that warrant a deviation.[20]

3. DISABILITY CONSIDERATIONS

The Court, CSEA, or OCSH may order the parents to provide for the support, maintenance, and education of incompetent or disabled adult children. The order may be issued before or after each child has attained the age of majority. The order may be issued regardless of whether the incompetent or disabled adult child is presently enrolled as a full-time or part-time student in school or has been accepted into and plans to attend as a full-time or part-time student for the next semester at a post-high school, university, college or vocational school.[21]

4. POST-9/11 GI-BILL BENEFITS CONSIDERATIONS

The Court or OCSH has the discretion to consider Post-9/11 GI-Bill Benefits in calculating child support.

B. SOCIAL SECURITY

1. **GENERAL** A parent may receive Social Security benefits as a result of that parent's retirement or disability. The parent receiving Social Security benefits may also apply for benefits on behalf of his or her children based on that parent's retirement or disability. Social Security benefits are included as gross income and may be credited against child support depending on whose retirement or disability generates the benefit and who actually receives the benefit.

2. **INCOME AND CREDIT CONSIDERATIONS**

   a. **BENEFITS RECEIVED BY A PARENT FOR HIS OR HER RETIREMENT OR DISABILITY.** Social Security benefits received by a parent for his or her retirement or disability (except Supplemental Security Income (SSI)) shall be included in the retired or disabled parent's gross income for the purpose of calculating child support.

   b. **BENEFITS FOR CHILDREN DUE TO A PARENT'S RETIREMENT OR DISABILITY.** Social Security dependency benefits for the subject children due to a parent's retirement or disability shall also be included in the retired or disabled parent's gross income for the purpose of calculating child support.

   c. **CREDITS FOR CHILDREN'S BENEFITS DUE TO A PARENT'S RETIREMENT OR DISABILITY.** The actual amount of the dependency benefit described in paragraph 2.b. above may be a credit against the retired or disabled parent's child support obligation if the benefit is paid to the other parent

or a third party legally authorized to receive benefits for the children. The credit can only be used to pay for child support owed during the period that the Social Security dependency benefit was paid.[22]

d. **DEPENDENCY BENEFITS IN EXCESS OF CHILD SUPPORT.** The amount of the dependency benefit in excess of a child support obligation will be considered a gift to the children involved.[23]

e. **BENEFITS RECEIVED DUE TO THE SUBJECT CHILDREN'S DISABILITY.** Social Security benefits received for the subject minor children due to the subject children's disability, such as SSI, should not be credited against either parent's child support obligation. The benefit received for the minor children shall not be included as gross income to either parent.

C. **PRIVATE HEALTH INSURANCE AND CASH MEDICAL SUPPORT**

1. **RESPONSIBILITY TO PROVIDE MEDICAL SUPPORT.** The parents' responsibility to provide for the medical support of their children must be addressed in every order for support.[24] Either parent, or both, may be ordered to provide for the medical support needs of their children.

2. **ORDER MUST PROVIDE FOR HEALTH INSURANCE.** An order for either parent to provide private health insurance for the subject children must be issued if: 1) it is available to either parent; 2) it is reasonable in cost; and 3) medical care provided by the insurance is accessible to the children. Medicaid, Quest, and other state and/or federally funded health insurance are not considered private health insurance.

3. **REASONABLE COST OF HEALTH INSURANCE.** The cost of private health insurance is considered reasonable if the amount does not exceed ten percent (10%) of the net income of the parent responsible for providing the private health insurance coverage, as determined by the Table of Incomes (Appendix D). In determining whether it exceeds ten percent (10%), the cost of private health insurance is the amount that a parent pays monthly for the children's coverage over and above the cost of single person coverage or the cost to add the children to an existing plan with other family members.

4. **ACCESSIBILITY OF MEDICAL CARE.** In addition to the cost, private health insurance is considered accessible if the medical care provider is located:

(i) on the same island as the subject children for the islands of Kaua'i, Lana'i, Mau'i, Moloka'i, Ni'ihau, and O'ahu, or

(ii) within 30 miles or 30 minutes from the primary residence of the children for the Island of Hawai'i or any location outside the State.

However, the Courts and OCSH may consider other factors relevant to the accessibility of medical care to the children.

5. **CASH MEDICAL PAYMENT.** Where private health insurance is not available to either parent, is not reasonable in cost, or is not accessible to the children, one parent may be ordered to make cash medical support payments of ten percent (10%) of the parent's net income as determined by the Table of Incomes (Appendix D). The parent who will be ordered to pay child support is usually the one who will be ordered to make cash medical support payments. The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 (for the parent who pays) of the CSG WORKSHEET. The Court or OCSH may find exceptional circumstances that warrant a deviation.

6. **COST IN EXCESS OF 10% NET INCOME.** If determined to be in the children's best interest, the Court or OCSH may order a parent to provide private health insurance for the subject children in excess of ten percent (10%) of the parent's net income. If this occurs, the Court or OCSH may also determine whether it is in the best interest of the children to enter an order for the parent not providing private health insurance to make cash medical support payments in an amount up to ten percent (10%) of the parent's net income as determined by the Table of Incomes (Appendix D).

D. **INDIVIDUALS EMPLOYED BY OTHERS WITH INCOME OVER $13,000 PER MONTH**

The automated version of the CSG WORKSHEET will calculate Monthly Net Income (Line 2) on gross income up to $999,999.00 per month. Use the following steps to manually calculate Monthly Net Income on gross income greater than $13,000 per month:

1. Adding the gross monthly income from all sources (see §V.J.1.).

2. Subtracting all three taxes:

State and Federal taxes are calculated using the Hawai'i and Federal rates initially in effect as of January 1, 2013 calculated on a monthly basis:

(a) FICA RELATED TAX	$725 plus 1.45% (.0145) multiplied by income over $9,475
(b) STATE OF HAWAI'I TAX	For incomes up to but not over $14,583; $969 plus 9.00% (.09) multiplied by the excess of income over $12,500

For incomes over $14,583 but not over $16,667; $1,157 plus 10.00% (.10) multiplied by the excess income over $14,583

For incomes over $16,667; $1,365 plus 11.00% (.11) multiplied by the excess of income over $16,667

(c) FEDERAL TAX

For incomes up to but not over $15,271: $1,491 plus 28% (.28) multiplied by the excess income over $7,321

For incomes over $15,271 but not over $33,196: $3,717 plus 33% (.33) multiplied by the excess income over $15,271

For incomes over $33,196 but not over $33,333: $9,632 plus 35% (.35) multiplied by the excess income over $33,196

For incomes over $33,333: $9,680 plus 39.6% (.396) multiplied by the excess income over $33,333

3.   Subtracting $840 (after-tax poverty level self support in Hawai'i).

<u>FORMULA</u>

MONTHLY GROSS
  INCOME (Line 1) $ _____
FICA   - _____
STATE OF HAWAI'I TAX - _____
FEDERAL TAX   - _____
SELF-SUPPORT   - $840 _____
MONTHLY NET INCOME
FOR CSG WORKSHEET (Line 2) $ _____

4.   SOLA Income (Line 8) is Monthly Gross Income (Line 1) minus $1,102.

E.   SELF-EMPLOYED INDIVIDUALS

1.   **SELF-EMPLOYED** individuals with gross incomes under $13,000 per month may calculate Monthly Net Income (Line 2) using either the automated version of the CSG WORKSHEET or the manual steps in §III.E.2. below.[25] Self-employed individuals must report gross income minus ordinary, necessary and reasonable business/operating expenses, and may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset), minus one-half of self-employment taxes (refer to tax returns). The Court or OCSH may determine what (if any) depreciation may be subtracted.[26]

2.   **SELF-EMPLOYED INDIVIDUALS WITH INCOME OVER $13,000 PER MONTH** may calculate Monthly Net Income (Line 2) by using either the automated version of the CSG WORKSHEET (on gross income up to $999,999.00 per month) or by using the manual steps below. A worksheet for Self-Employed Individuals With Income Over $13,000 Per Month is attached as Appendix E.

    a.   <u>STEP ONE</u>

Add the gross monthly <u>earned</u> income from all sources

Deduct any allowable ordinary and necessary expenses (<u>see</u> §III.E.1.)

Calculate net self-employment income (gross less allowed expenses)

Multiply the net self-employment income by 92.35% (.9235) to calculate the amount subject to Self-Employment Tax

Calculate the self-employment tax on 92.35% of net self-employment income, 15.3% on net earned income up to $9,475 per month, and 2.9% on net earned income above that amount

    b.   <u>STEP TWO</u>

Use the net self-employment income as calculated above.

Add all other remaining non-earned income for Total Income Subject to Tax

Deduct ½ of the Self-Employment Tax

Calculate State and Federal Tax on the result using the applicable tables (<u>see</u> §III.D.2.(b)(c)).

c.   STEP THREE

Use the Total Income Subject To Tax from Step 2

Subtract
>   Self-Employment Tax
>   State Income Tax
>   Federal Income Tax
>   Self-Support of $840 (after tax poverty level self-support in Hawai'i)

The result is the Net Income for CSG WORKSHEET.

3.   **SOLA INCOME** is total monthly gross income (see §V.J.1.) less ordinary & necessary monthly expenses (see §III.E.1.) less $1,102.

IV.   MODIFYING CHILD SUPPORT

A.   **GENERAL CONSIDERATIONS.** A request for suspension, termination, or modification of child support may be filed either with the Court or CSEA.[27]   Child support may increase even when the request is for a decrease, and it may decrease even when the request is for an increase.[28] The most current Guidelines shall be used to calculate the modified child support obligation.[29]

B.   **REQUEST TO REVIEW AND POSSIBLY MODIFY.** A parent has a right to request that the Court or CSEA review and possibly adjust child support not more than once every three (3) years without having to show a change in circumstances.[30]

C.   **WHEN A REQUEST TO MODIFY MAY BE MADE.** A party may request modification:

1.   When at least three years have passed since the existing child support order was filed; [31]

2.   When a change in the circumstances of the parties and/or the subject children is substantial and material enough to justify a new child support amount (for example, a change in income, a change in child custody, or a change in the number of children eligible for child support); [32] or

3.   When existing Guidelines are replaced or modified.[33]

D.   **PRESUMPTIONS REGARDING MODIFICATION** The change in circumstances is presumed to be sufficient to modify child support if the new calculation is ten per cent (10%) higher or lower than the existing child support obligation. [34]

V. TERMS AND DEFINITIONS

A. **ALLOCATION OF AWARD PER CHILD** shall be done by dividing child support equally per child within the pending case or hearing. For example, if child support for three (3) children is $300 per month, the award of child support is $100 per month per child for a total of $300.

B. **ASSETS FOR PAYMENT OF SUPPORT** may be applied when a parent has inadequate income to meet his or her child support obligation. If the parent owns assets, he or she may be required to convert all or some portion of said assets to cash for payment of support.

C. **BASE PRIMARY SUPPORT** is the minimum amount of child support needed to provide for the children's basic living needs in the State of Hawai'i. The Base Primary Support amount is reflected on Line 4 of the CSG WORKSHEET.

D. **CHILD CARE EXPENSES** are those actually paid and are needed to allow the parents to work or attend vocational education or training. Child care expenses reflected in the CSG WORKSHEET should be reasonable considering the financial circumstances of the parents, should not exceed the level required to provide reasonable care fotrar the children, and should be included only if the custodial parent is employed or attending vocational education or training. The CHILD CARE EXPENSES are reflected on Lines 5 and 15 of the CSG WORKSHEET.

E. **CHILDREN**:

1. **ADDITIONAL CHILDREN** means children for whom a duty of support is required by statute[35] or court order.

2. **SUBJECT CHILDREN** means the children of the parents for whom child support is being calculated in the pending case or hearing.

3. **CHILD** as used in these Guidelines also means children, and children as used in these Guidelines also means one child, if applicable.

F. **CHILD SUPPORT CALCULATION** is the Primary Child Support Need and the SOLA support that would be available and used by the parents on behalf of the children if the parents had remained in one household. The total Child Support Calculation is reflected on Line 13 of the CSG WORKSHEET.

G. **CHILD SUPPORT NEED** covers minimum monthly needs and costs above the cost of the parent to meet his or her own housing, food and other minimum essential needs. Minimum child support needs also include the cost of health insurance and child care expenses. The minimum child support needs are calculated on lines 4-7 of the CSG WORKSHEET.

H.   **CUSTODY (for calculating child support):**

1.   **EQUAL TIME-SHARING** means that each parent has the children approximately 183 overnights per year.[36] When there is equal timesharing for child support purposes, child support is determined by Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET.

2.   **EXTENSIVE TIME-SHARING** means that a parent has the children more than 143 overnights, but less than 183 overnights, per year. When there is extensive time-sharing for child support purposes, child support is determined by Line 29 of the EXTENSIVE TIME-SHARING WORKSHEET.

3.   **JOINT PHYSICAL CUSTODY** is statutorily defined in Hawai'i as: "physical custody . . . shared by the parents . . . in such a way as to assure the child or children of frequent, continuing, and meaningful contact with both parents . . . ."[37] Under the Guidelines, child support is based on the number of overnights per year and not on the label given to the time-sharing arrangement (see §V.H.1 and 2 above).

4.   **PHYSICAL CUSTODY** to one parent (sometimes referred to as the "custodial parent") for child support purposes is based on the number of overnights that the children spend with a parent.

5.   **SOLE PHYSICAL CUSTODY** to one parent, for child support purposes, means that the other parent has 143 or fewer overnights per year.

6.   **SPLIT CUSTODY** means that one parent has sole physical custody of one or more of the children and the other parent has sole physical custody of the remaining child or children. When there is split custody for child support purposes, child support is determined by Line 35 of the EXTENSIVE TIME-SHARING WORKSHEET.

I.   **HEALTH INSURANCE:** See "Medical" at §V.L.

J.   **INCOME:**

1.   **GROSS INCOME** is income from all sources, including but not limited to:

a.   Employment salaries and wages, tips, commissions, bonuses, profit sharing, deferred compensation, severance pay, and stock options;

b.   Income from overtime and additional jobs;

c.   Spousal support received;

d.   Investment income, such as interest, tax exempt interest, dividend income, and capital gain income;

e.   Rental income (gross income less directly related reasonable expenses[38]);

f.   Income that is exempt from, or subject to lower, Federal and/or State taxes;[39]

g.   Business income from closely held entities including corporations, S corporations, LLC, LLP, and/or partnerships;[40]

h.   Pension income;

i.   Trust and/or estate income;

j.   Annuity income;

k.   Social Security benefits received by the parent but not Supplemental Security Income (see §III.B.);

.l.   Veteran's benefits received;

m.   Military base and special pay and allowances, such as basic allowance for housing (BAH), basic allowance for subsistence (BAS), hazardous duty pay, cost-of-living allowance (COLA), selective reenlistment bonus (SRB), retired/retainer pay, reserve pay, etc.;

n.   National Guard and Reserve drill pay;

o.   Benefits received in place of earned income, such as workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;

p.   Monetary gifts[41], lottery and gambling winnings;

q.   Income from contractual agreements;

r.   Income from self-employment or ownership in a business enterprise regardless of the format of tax reporting;

s.   Fringe benefits, such as use of company car, free housing and reimbursed expenses which reduce personal living expenses; and

t.   Other income.

2.   **GROSS INCOME** excludes, but is not limited to:

a.   Spousal support paid;

b.   Temporary Assistance to Needy Families (TANF);

c.   Supplemental Security Income (SSI);

d.   Food Stamps and Supplemental Nutrition Assistance Program (SNAP);

e.   Section 8 Housing Allowances;

f.   General Assistance Grants;

g.   Pell Grants and benefits received from the Jobs Training Partnership Act; and

h.   Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).

3.   **IMPUTED INCOME** may be used when a parent is not employed full-time or is employed below full earning capacity. The reasons for this limitation must be considered.

If a parent's income is limited in order to care for children to whom the parents owe a joint legal responsibility, at least one of whom is 3 years of age or younger, then no additional income will be imputed to that parent. If all of the subject children are over 3 years of age, and the parent who receives support is mentally and physically able to work, and remains at home and does not work, then thirty (30) hours or less of weekly earnings at the minimum wage may be imputed to that parent.[42]

If a parent's income is limited for any other reason, the parent's income will be determined according to his or her income capacity in the local job market, considering both the reasonable needs of the children and the reasonable work aspirations of the parent.[43]

4. **NET INCOME** is calculated by deducting from gross income:

   (a)   2013 State and Federal taxes and 2013 FICA taxes, in effect on January 1, 2013, for a single taxpayer claiming one exemption, and

   (b)   an additional $840 for after-tax poverty level self support.

   Net Income is **not** actual disposable income or take-home pay. The taxes used in this calculation are not necessarily the actual taxes paid by the parent.

5. **STANDARD OF LIVING ADJUSTMENT (SOLA) INCOME** is gross income minus $1,102, based on the 2013 Federal poverty guidelines for minimum food, clothing shelter and other essential needs of the parent.

6. **TABLE OF INCOMES** lists the monthly Gross Income, Net Income, and Standard of Living Adjustment (SOLA) Income. It also calculates 70% of Net Income.

K.   **MAXIMUM CHILD SUPPORT** means that the Total Support Obligation for a parent generally should not exceed that parent's Monthly Net Income on Line 2 of the CSG WORKSHEET, if the Monthly Net Income exceeds $77 per child.

L.   **MEDICAL:**

   1. **HEALTH INSURANCE** is the amount paid to an insurance company or deducted from pay for health coverage (medical, dental, vision, drug, etc.) (see §III.C.). The Monthly Health Insurance Expense for Line 6 and 16 of the CSG WORKSHEET (for the parent who pays), is the amount that a parent pays monthly for the children's coverage over and above the cost of single person coverage or the cost to add the children to an existing plan with other family members.

   2. **CASH MEDICAL** is required by the Federal government as part of the Deficit Reduction Act of 2005.[44] One parent may be ordered to make cash medical support payments of ten percent (10%) of that parent's net income as determined by the Table of Incomes (Appendix D). The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 of the CSG WORKSHEET (for the parent who pays) of the Guidelines (see §III.C.).

M.   **MINIMUM CHILD SUPPORT** is $77 per month per child. However, exceptional circumstances may apply (see §II.B.2.).

N.   **MONTHLY AMOUNTS** shall be used to present all information to the Court, CSEA, or OCSH. For example, where a parent receives weekly income, multiply the weekly amount by 52 pay periods and divide by 12 months to arrive at a correct monthly amount. Where a parent receives income twice a month (such as on the 1st and 15th of the month) multiply the semimonthly amount by 2 to arrive at a correct monthly amount. Where a parent receives income every two weeks (such as every other Friday) multiply the biweekly amount by 26 pay periods per year and divide by 12 months to arrive at a correct monthly amount.

O.   **OBLIGOR** is the parent who makes a child support payment to the other parent. An "Obligor" is the same as a "Payor."

P.   **PARENT** as used in these Guidelines means any person with a legal obligation of support to a minor or adult child.

Q.   **PAYOR** is the person who makes a child support payment to the other parent. A "Payor" is the same as an "Obligor."

R.   **PRIVATE EDUCATION EXPENSES (PEX)** is the cost to attend a private school. PEX includes tuition, books, and required school fees.[45] PEX starts at Kindergarten and continues through graduation from high school. PEX does not include pre-Kindergarten educational expenses unless the pre-Kindergarten program is part of the normal acceptance pattern of the same school's K-12 program. PEX includes academic summer school classes. PEX does not include non-academic or childcare programs.

S.   **PRIMARY CHILD SUPPORT NEED** means the minimum amount of child support needed to provide for the children's basic living needs in Hawai'i (also called "Base Primary Support") plus expenses for child care and health insurance. The Primary Child Support Need is reflected on Line 7 of the CSG WORKSHEET.

T.   **RECIPIENT** is the person who receives a child support payment.

U.   **STANDARD OF LIVING ADJUSTMENT (SOLA)** is the amount allocated for the child to share in the parents' income above the parents' basic needs so that the child can appropriately benefit from the parent's higher standard of living. The SOLA amount is calculated on lines 8-12 of the CSG WORKSHEET.

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[1]   Hawai'i Revised Statutes ("HRS") §§571-52.5, 576D-7, 576E-15, 580-47(a); Rule 304, Hawai'i Rules of Evidence.

[2]   HRS §577-7(a).

[3]   *See* HRS §§571-52.5, 576D, 576E, and 580-11. CSEA is not affiliated with the Court and uses an administrative process where CSEA and hearings officers of the OCSH issue decisions relating to child support. The Court, CSEA and OCSH have concurrent jurisdiction in matters concerning child support.

[4]   *See* HRS §576D-7(c).

[5] HRS §577-7(a). The original Hawaii Child Support Guidelines provided for a SOLA adjustment to the guidelines calculation of 12% for a first child, 6% for a second child and 4% for a third and any subsequent children. The 1998 Child Support Guidelines Committee changed the SOLA adjustments to 10% for each for first, second, and third children with a 30% maximum SOLA. The committee did this in acknowledgment of the fact that there are many fixed expenses (rent, electricity, water, transportation) that later born children share at no additional expense to the family, and for simplicity's sake.

[6] HRS §571-52.5.

[7] *See CSEA v. Doe*, 104 Hawai'i 449, 91 P.3d 1092 (App. 2004).

[8] *See Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002) (citing *Richardson v. Richardson*, 8 Haw.App. 446, 808 P.2d 1279 (1991)); *CSEA v. Doe*, 98 Hawai'i 58, 41 P.3d 720 (App. 2001) (citing *Nabarrete v. Nabarrete*, 86 Hawai'i 368, 949 P.2d 208 (App. 1997)).

[9] *CSEA v. Doe*, 98 Hawai'i 58, 41 P.3d 720 (App. 2001); *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Wong v. Dey*, 126 Hawai'i 265, 269 P.3d 800 (App. 2012).

[10] *See Mark v. Mark*, 9 Haw.App. 184, 828 P.2d 1291 (1992); *Wong v. Dey*, 126 Hawai'i 265, 269 P.3d 800 (App. 2012).
[11] *Ching v. Ching*, 7 Haw.App. 221, 751 P.2d 93 (1988); *Napoleon v. Napoleon*, 59 Haw. 619, 585 P.2d 1270 (1978).

[12] *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

[13] *See Dring v. Dring*, 87 Haw. 369, 956 P.2d 1301 (App. 1998); *Tomas v. Tomas*, 7 Haw.App. 345, 764 P.2d 1250 (1988).

[14] *See CSEA v. Mazzone*, 88 Hawai'i 456, 967 P.2d 653 (App. 1998).

[15] HRS §580-47(a) and §584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

[16] HAR §5-31-3(b).

[17] HRS §§580-47(a) and 584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

[18] *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

[19] *Nabarrete v. Nabarrete*, 86 Hawai'i 368, 949 P.2d 208 (App. 1997).

[20] HRS §571-52.5; *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

[21] HRS §§580-47(a) and 584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

[22] *CSEA v. Doe*, 92 Hawaii 276, 990 P.2d 1158 (App. 1999); *Clark v. Clark*, 110 Hawai'i 459, 134 P.3d 625 (App. 2006).

[23] *CSEA v. Doe*, 92 Hawaii 276, 990 P.2d 1158 (App. 1999).

[24] HRS §571-52.6.

[25] The Table of Incomes reduces gross income to net income by subtracting state and federal taxes for filing single claiming one exemption, Social Security (FICA) at 7.65% to the current Social Security tax old age limit of $113,700 annually ($9,475 per month), 1.45% Medicare tax on earned income above this level, and $840 (after tax poverty level self-support). The self-employed individual pays a 15.3% Self-Employment Tax on net income from self-employment up to $113,700 annually ($9,475 per month) and 2.9% Self-Employment Tax on self-employment income above this limit. In addition, an individual with self-employment income and Self-Employment Tax deducts as an adjustment for

---

Adjusted Gross Income one half of the Self-Employment Tax.

[26] *Doe v. CSEA*, 87 Hawaii 178, 953 P.2d 209 (App. 1998).

[27] HRS §576E-14(a) and (d).

[28] *Yasumura v. CSEA*, 108 Hawai'i 202, 118 P.3d 1145 (App. 2005).

[29] HRS §§576D-7(d), 576E-15, 580-47(c).

[30] HRS §§576D-7(e), 576E-14(d), 580-47(e).

[31] HRS §§576D-7(e), 576E-14(d), 580-47(e).

[32] HRS §§576D-7(e), 576E-14(d), 580-47(c) and (e); *Davis v. Davis*, 3 Haw. App. 501, 653 P.2d 1167 (1982).

[33] HRS §§576D-7(d).

[34] HRS §§576D-7(d) and 576E-14(c).

[35] Including but not limited to, HRS §§577-4, 577-7, 580-47, 584-3.5 an 584-15.

[36] *Compare with* HRS §571-46.1.

[37] *Compare with* HRS §571-46.1.

[38] Directly related reasonable expenses may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset), but excluding principal payments on related debt (e.g., mortgage payments). However, if the resulting number is a loss, it may not be used to offset other gross income, unless allowed in the discretion of the Court or OCSH. *See also Doe v. CSEA*, 87 Hawaii 178, 953 P.2d 209 (App. 1998).

[39] The Table of Incomes (Appendix D) automatically reduces gross income to net income by a formula described in footnote 27 above. Therefore, the resulting Net Monthly Income, if it includes income defined in this section f, may be lower than the reduced tax or tax exempt income actually received. For that reason, it may be appropriate to add the reduced tax or tax exempt income to Monthly Net Income on line 2 (instead of line 1) of the CSG WORKSHEET.

[40] For a controlling ownership interest include the percentage ownership multiplied by the adjusted net income of the entity. Adjusted net income of the entity is all gross income minus ordinary, necessary and reasonable business/operating expenses, and may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset) and minus one-half (½) of self-employment taxes (refer to tax returns). For less than a controlling interest, the calculation of gross income depends on the ability of the owner to access this income. For both controlling and minority interests, consideration should be given to averaging three (3) years of adjusted net income unless there is an unusual income or expense event in one (1) of the years or the company has been in existence for less than three (3) years. Unusual events are non-recurring income or expense items like a sale of a major asset or moving expenses.

[41] *Sussman v. Sussman*, 112 Hawai'i 437, 146 P.3d 597 (App. 2006).

[42] *See* §576D-7(a)(9).

[43] *Cleveland v. Cleveland*, 1 Haw.App. 187, 616 P.2d 1014 (1980).

[44] Deficit Reduction Act of 2005, Pub.L.No. 109-171, §7307, 120 Stat. 146-47 (2006).

[45] *Mark v. Mark*, 9 Hawai'i 184, 195, 828 P.2d 1291, 1297 (App. 1992).

<table>
<tr><td>STATE OF HAWAI'I
FAMILY COURT OF THE
_____ CIRCUIT</td><td>**CHILD SUPPORT**
GUIDELINES WORKSHEET</td><td>CASE NUMBER:
FC-_ No. _____</td></tr>
</table>

_____
Plaintiff/Petitioner/Parent (A)

vs.

_____
Defendant/Respondent/Parent (B)

This worksheet, and any attachments, was prepared by:

___ Attorney for: ___ Parent (A)   ___ Parent (B)

Name: _____

Address: _____

City,St,Zip: _____

Phone No: _____

PARENTS' INCOMES

	Parent (A)	Parent (B)	TOTAL (C)
1. Monthly Gross Income from all sources			
2. Monthly Net Income (from Table of Incomes)		+	=
3. Percentage of Total Net Income on Line 2 from each parent	%	%	_Round to nearest %_
	[Line 2(A) ÷ 2(C)] x 100	[Line 2(B) ÷ 2(C)] x 100	

CHILD SUPPORT NEED

		TOTAL (C)
4. Base Primary Support: ($385) x [ ] (# of children)	=	
5. Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training)	+	
6. Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents).	+	
If no insurance, use Cash Medical support amount (10% of Net Income on Line 2) [ ] [ ]		
7. **PRIMARY CHILD SUPPORT NEED** (add Lines 4, 5 & 6)	=	

STANDARD OF LIVING ADJUSTMENT (SOLA)

	Parent (A)	Parent (B)	TOTAL (C)
8. SOLA Income (from Table of Incomes)		+	=
9. Less PRIMARY CHILD SUPPORT NEED (copy from Line 7)			-
10. Remaining SOLA Income (Line 8(c) - Line 9; but if result is negative enter 0)			=
11. SOLA Percentage (10% per child, up to 30% maximum) x			%
12. SOLA Amount (Line 10 x Line 11)			=
13. **CHILD SUPPORT CALCULATION** (Line 7 + Line 12)			=

CHILD SUPPORT OBLIGATIONS / CREDITS

	Parent (A)	Parent (B)	70% of Net Income:
14. Total Support Obligation for each parent (Line 13 x % in Line 3)			Parent (A):
Minimum: $77 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds $77 per child.			
15. Credit for Child Care Expense (for parent who pays)	-	-	Parent (B):
16. Credit for Health Ins./Cash Medical amount (for parent who pays) . . . . -	-		
17. **REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS** . . . =	=	_Round to nearest dollar_

SUMMARY OF CHILD SUPPORT PAYMENTS

___ Parent (A) ___ Parent (B) pays monthly child support of _____ to other parent, _____ per child per mo.

___ Parent (A) ___ Parent (B) pays health ins./cash medical. ___ Parent (A) ___ Parent (B) pays child care expense.

___ EXTENSIVE TIME-SHARING WORKSHEET attached.

___ EXCEPTIONAL CIRCUMSTANCES FORM attached.

CERTIFICATION: I declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets or forms, and to the best of my knowledge and belief the information provided is true, correct and complete.

For Court Use Only

_____   _____
Parent (A)   Date

_____   _____
Parent (B)   Date

Rev. 12/30/2014

APPENDIX A-1

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	**CHILD SUPPORT GUIDELINES WORKSHEET**	CASE NUMBER: FC-D No. 14-1-0000

JOHN MIDDLE ALOHA
Plaintiff/Petitioner/Parent (A)
vs.
JANE ALOHA
Defendant/Respondent/Parent (B)

This worksheet, and any attachments, was prepared by:
Attorney for: _____ Parent (A) __X__ Parent (B)
Name: JANE ALOHA
Address: 1111 Mahalo Street
City,St,Zip: Honolulu, Hawaii 96813
Phone No: (808) 555-5555

PARENTS' INCOMES

	Parent (A)	Parent (B)	TOTAL (C)
1. Monthly Gross Income from all sources	$2,500	$2,000	
2. Monthly Net Income (from Table of Incomes)	$946 +	$597 =	$1,543
3. Percentage of Total Net Income on Line 2 from each parent	61%	39%	_Round to nearest %_
	[Line 2(A) ÷ 2(C)] x 100	[Line 2(B) ÷ 2(C)] x 100	

CHILD SUPPORT NEED

		TOTAL (C)
4. Base Primary Support: ($385) x __3__ (# of children)	=	$1,155
5. Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training)	+	$400
6. Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents).	+	$200
If no insurance, use Cash Medical support amount (10% of Net Income on Line 2) $95 $60		
7. **PRIMARY CHILD SUPPORT NEED** (add Lines 4, 5 & 6)	=	$1,755

STANDARD OF LIVING ADJUSTMENT (SOLA)

	Parent (A)	Parent (B)	TOTAL (C)
8. SOLA Income (from Table of Incomes)	$1,349 +	$849 =	$2,198
9. Less PRIMARY CHILD SUPPORT NEED (copy from Line 7)		-	$1,755
10. Remaining SOLA Income (Line 8(c) - Line 9; but if result is negative enter 0)		=	$443
11. SOLA Percentage (10% per child, up to 30% maximum)		x	30%
12. SOLA Amount (Line 10 x Line 11)		=	$133
13. **CHILD SUPPORT CALCULATION** (Line 7 + Line 12)		=	$1,888

CHILD SUPPORT OBLIGATIONS / CREDITS

	Parent (A)	Parent (B)	70% of Net Income:
14. Total Support Obligation for each parent (Line 13 x % in Line 3)	$946	$597	Parent (A): $662
Minimum: $77 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds $77 per child.			
15. Credit for Child Care Expense (for parent who pays)	-	$400	Parent (B): $418
16. Credit for Health Ins./Cash Medical amount (for parent who pays)	$200 -		
17. **REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS**	$746 =	$197	_Round to nearest dollar_

SUMMARY OF CHILD SUPPORT PAYMENTS

__X__ Parent (A) _____ Parent (B) pays monthly child support of ___$746___ to other parent, ___$248.67___ per child per mo.

__X__ Parent (A) _____ Parent (B) pays health ins./cash medical.   Parent (A) __X__ Parent (B) pays child care expense.

_____ EXTENSIVE TIME-SHARING WORKSHEET attached.

_____ EXCEPTIONAL CIRCUMSTANCES FORM attached.

CERTIFICATION: I declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets or forms, and to the best of my knowledge and belief the information provided is true, correct and complete.

_____ Parent (A)   Date _____

_____ Parent (B)   Date _____

For Court Use Only

Rev. 12/30/2014

APPENDIX A-2

I. CHILD SUPPORT GUIDELINES WORKSHEET EXAMPLES
Instructions

Although either parent can complete the Child Support Guidelines Worksheet (CSGW), this example has Jane Aloha, the Defendant, filling out the form.

> *MS Excel*: Instructions on completing the CSGW in MS Excel are separately noted in the text boxes below. Only yellow/shaded cells need to be completed in MS Excel. All other figures will be automatically calculated when using the MS Excel form.

A. SOLE PHYSICAL CUSTODY (Appendix A-2)

In this example, Jane has Sole Physical Custody of the children because John has the children 143 or fewer overnights per year. There is no extensive time-sharing or exceptional circumstances that apply.

1. The case is on Oahu so Jane inserts "**FIRST**" as the appropriate circuit.

2. This is a divorce case so Jane inserts "**D**."

3. Jane inserts the FC-D case number - "**14-1-0000**."

4. Jane inserts the Plaintiff's full name - "**JOHN MIDDLE ALOHA**."

5. Jane inserts her full name as the Defendant - "**JANE ALOHA**."

6. Jane checks off "Parent (B)" since she is the Defendant and she is completing the form. She also inserts her full name, address, city, street, zip code, and contact phone number.

7. John is the Plaintiff or "Parent (A)." Jane inserts John's monthly gross income from all sources - **$2,500**.

   > *MS Excel*: Click on the yellow shaded cell and input **$2,500**.

8. Jane is the Defendant or "Parent (B)." Jane inserts her monthly income from all sources - **$2,000**.

   > *MS Excel*: Click on the yellow shaded cell and input **$2,000**.

9. Jane uses the Table of Incomes to determine John's Monthly Net Income. The Monthly Net Income for John is **$946**.

10. Jane uses the Table of Incomes to determine her Monthly Net Income. The Monthly Net Income for Jane is **$597**.

11. Jane adds the Monthly Net Income for John to hers - **$1,543** ($946 + $597 = $1,543).

12. Jane calculates the Percentage of Total Net Income for John by dividing John's Monthly Net Income by the total Monthly Net Income, rounded to the nearest percentage - **61%** ($946 ÷ $1,543 = 0.613 x 100 = 61%).

13. Jane calculates the Percentage of Total Net Income for her by dividing her Monthly Net Income by the total Monthly Net Income, rounded to the nearest percentage - **39%** ($597 ÷ $1,543 = 0.387 x 100 = 39%).

14. The parents have three (3) children. Jane enters "**3**".

> *MS Excel*: Click on the yellow shaded cell and input "**3**".

15. Jane calculates the Base Primary Support by multiplying $385 by the number of children Jane inserts - **$1,155** ($385 x 3 children = $1,155).

16. Jane inserts the Monthly Child Care Expense she pays for the children - **$400**.

> *MS Excel*: See step I.A.32 below.

17. John pays $300 per month for medical/dental insurance to cover the family plan. The cost for self coverage is $100. Therefore, the additional amount to add the children to the plan is $200. Jane inserts the Monthly Health Insurance Expense John pays for the children - **$200**.

> *MS Excel*: See step I.A.33 below.

18. Where private health insurance is not available to either parent or is not reasonable in cost or accessibility to the child, one parent may be ordered to make cash medical support payments of ten percent (10%) of the parent's net income as determined by the Table of Incomes. *See* §§III.C. and IV.K.2. of the Guidelines. In this example, John has health insurance through his employer so Jane does not need to input this amount in Lines 6 and 16(B).

19. See step 18 above. Since John has health insurance through this employer, Jane does not need to input this amount in the CSGW.

20. Jane calculates the Primary Child Support Need by adding Lines 4, 5 & 6 - **$1,755**.

21. Based on John's gross monthly income of $2,500, Jane inserts his Standard of Living Adjustment (SOLA) income from the Table of Incomes - **$1,349**.

22. Based on Jane's gross monthly income of $2,000, Jane inserts her SOLA income from the Table of Incomes - **$849**.

23. Jane adds John's SOLA income to hers - **$2,198** ($1,349 + $849 = $2,198).

24. Jane inserts the Primary Child Support Need from Line 7 - **$1,755**.

25. Jane calculates the remaining SOLA income by subtracting the Primary Child Support Need from the Parent's combined SOLA incomes - **$443** ($2,198 - $1,755 = $443).

26. There are three (3) children so Jane inserts the SOLA Percentage - **30%**.

27. Jane calculates the SOLA Amount to be shared with the children by multiplying the Parents' SOLA income by the SOLA percentage - **$133** ($443 x 30% = $133).

28. Jane adds the SOLA amount of $133 to the Primary Child Support Need from Line 9 of $1,755 to calculate the Child Support amount - **$1,888** ($1,755 + $133 = $1,888).

29. Jane multiplies John's percentage share from Line 3(A) of 61% by the Child Support Calculation from Line 13 of $1,888, which is $1,152 ($1,888 x 61% = $1,151.68). However, Jane does not insert $1,152 in Line 14(A) because this amount exceeds John's Monthly Net Income in Line 2(A) of $946. Therefore, Jane inserts **$946**.

30. Jane multiplies her percentage share from Line 3(B) of 39% by the Child Support Calculation from Line 13 of $1,888, which is $736 ($1,888 x 39% = $736.32). However, Jane does not insert $736 in Line 14(B) because this amount exceeds Jane's Monthly Net Income in Line 2(B) of $597. Therefore, Jane inserts **$597**.

31. John does not pay for the Child Care Expense so Jane leaves this blank.

32. Jane pays for the Child Care Expense as stated in Line 5 so Jane inserts **$400**.

> *MS Excel*: Click on the yellow shaded cell and input "**$400**". This amount will be automatically reflected in Line 5 of the CSGW.

33. John pays for the health insurance as stated in Line 6 so Jane inserts **$200**.

> *MS Excel*: Click on the yellow shaded cell and input "**$200**". This amount will be automatically reflected in Line 6 of the CSGW.

34. Jane does not pay for health insurance so she leaves this blank.

35. Jane calculates John's Remaining Child Support Obligation After Credits by deducting his Health Insurance Expense from his Total Support Obligation - **$746** ($946 - $200 = $746). This is the presumptive monthly child support amount that John pays to Jane if she has sole physical custody of the children. In this example, Jane has sole physical custody.

36. Jane calculates Jane's Remaining Child Support Obligation After Credits by deducting her Child Care Expense from her Total Support Obligation - **$197** ($597 - $400 = $197). This is the presumptive monthly child support amount that Jane would pay to John if he had sole physical custody of the children. However, since Jane has sole physical custody in this example, Jane does not pay this amount.

37. Since Jane has sole physical custody of the children, John is the Payor of child support. Jane checks off Parent (A) since John is Parent (A).

> *MS Excel*: Click on the yellow shaded cell and input "**X**".

38. Jane is Parent (B) and leaves this blank.

39. Jane inserts John's Remaining Child Support Obligation After Credits for the three (3) children - **$746**.

40. Jane calculates the child support for each child by dividing the Remaining Child Support Obligation After Credits by 3 - **$248.67** ($746 ÷ 3 children = $248.67 per child).

41. John is Parent (A) and pays health insurance so Jane checks this box.

> *MS Excel*: Click on the yellow shaded cell and input "**X**".

42. Jane is Parent (B) and leaves this blank because she does not pay health insurance.

43. John is Parent (A) and leaves this blank because he does not pay for childcare.

44. Jane is Parent (B) and pays child care so she checks this box.

> *MS Excel*: Click on the yellow shaded cell and input "**X**".

45. Extensive Time-Sharing does not apply so Jane leaves this blank.

46. Exceptional Circumstances do not exist so Jane leaves this blank.

47. If John agrees with all of the figures in the CSGW that Jane prepared, John signs and dates here.

48. Since Jane completed this CSGW and agrees with all of the figures, Jane signs and dates here.

| | | STATE OF HAWAI'I FAMILY COURT OF THE _____ CIRCUIT | **EXTENSIVE TIME-SHARING WORKSHEET**
to be attached to
CHILD SUPPORT GUIDELINES WORKSHEET (CSGW) | CASE NUMBER:
FC-_ No. _____ |

This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.

EQUAL TIME-SHARING CALCULATION

		Parent (A)	Parent (B)	(C)
18.	CSGW Line 17 CHILD SUPPORT OBLIGATION AFTER CREDIT for each parent.			
19.	Yearly support obligation under EQUAL TIME-SHARING. [Line 18(A) x 6 months] and [Line 18(B) x 6 months]			
20.	Difference between Lines 19(A) and 19(B). [larger amount - lesser amount]			
21.	EQUAL TIME-SHARING CHILD SUPPORT. [Line 20(C) ÷ 12] Enter result in column for parent with larger support obligation on Lines 18 & 19.			*Round to nearest dollar.*

EXTENSIVE TIME-SHARING CALCULATION

IF BOTH PARENTS HAVE MORE THAN 143 OVERNIGHTS PER YEAR COMPLETE LINES 22 - 29 BELOW.

		Parent (A)	Parent (B)	(C)
22.	Number of overnights for <u>only</u> the parent with fewer overnights.			
23.	CSGW Line 17 support amount for the parent with fewer overnights.			
24.	EQUAL TIME-SHARING CHILD SUPPORT Line 21 for the parent with fewer overnights.			

25.	If the child support obligations in Lines 23 and 24 are for the <u>same parent</u>, then
	    subtract Line 24 from Line 23. [Line 23 - Line 24]
	If the child support obligations in Lines 23 and 24 are for <u>different parents</u>, then
	    add Line 23 and Line 24. [Line 23 + Line 24]			

26.	ADJUSTMENT RATE (for each night over 143 nights). [Line 25 ÷ 40]			
27.	Number of overnights exceeding 143 per year. [Line 22 - 143]			
28.	CREDIT FOR OVERNIGHTS EXCEEDING 143 PER YEAR. [Line 26 x Line 27]			*Round to nearest dollar.*
29.	EXTENSIVE TIME-SHARING CHILD SUPPORT for the parent with fewer overnights. [Line 23 - Line 28]			

SPLIT CUSTODY CALCULATION

Number of children with Parent (A): [ ]	Number of children with Parent (B): [ ]	Parent (A)	Parent (B)	(C)
30. CSGW Line 17 support amount for each parent.				
31. Total number of children in this case. [CSGW Line 4]				
32. Each parent's support per child. [Line 30 ÷ Line 31]				
33. Number of children each parent is obligated to pay support for (the number of children with the other parent).				
34. Support obligation of each parent. [Line 32 x Line 33]				
35. Remaining support obligation after offset. Subtract the smaller amount in Line 34 from the larger amount; enter the result in the column of the parent with the larger amount on Line 34.				*Round to nearest dollar.*

SUMMARY OF CHILD SUPPORT PAYMENTS

___ Parent (A) ___ Parent (B) pays monthly child support of _____ to the other parent, _____ per child per month.

___ Parent (A) ___ Parent (B) pays health insurance/cash medical.   _____ Parent (A) _____ Parent (B) pays child care expense.

APPENDIX B-1

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	CHILD SUPPORT GUIDELINES WORKSHEET	CASE NUMBER: FC-D No. 14-1-0000

JOHN MIDDLE ALOHA
_____ Plaintiff/Petitioner/Parent (A)
vs.
JANE ALOHA
_____ Defendant/Respondent/Parent (B)

This worksheet, and any attachments, was prepared by:

Attorney for: ___ Parent (A)   X Parent (B)

Name: JANE ALOHA
Address: 1111 Mahalo Street
City,St,Zip: Honolulu, Hawaii 96813
Phone No: (808) 555-5555

PARENTS' INCOMES	Parent (A)	Parent (B)	TOTAL (C)
1. Monthly Gross Income from all sources	$2,500	$2,000	
2. Monthly Net Income (from Table of Incomes)	$946 +	$597 =	$1,543
3. Percentage of Total Net Income on Line 2 from each parent	61%	39%	*Round to nearest %*
	[Line 2(A) ÷ 2(C)] x 100	[Line 2(B) ÷ 2(C)] x 100	

CHILD SUPPORT NEED			TOTAL (C)
4. Base Primary Support: ($385) x [3] (# of children) . . . . =			$1,155
5. Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training) . . . . +			$400
6. Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents). +			$200
If no insurance, use Cash Medical support amount (10% of Net Income on Line 2)	$95	$60	
7. **PRIMARY CHILD SUPPORT NEED** (add Lines 4, 5 & 6) . . . . =			$1,755

STANDARD OF LIVING ADJUSTMENT (SOLA)	Parent (A)	Parent (B)	TOTAL (C)
8. SOLA Income (from Table of Incomes)	$1,349 +	$849 =	$2,198
9. Less PRIMARY CHILD SUPPORT NEED (copy from Line 7) . . . . -			$1,755
10. Remaining SOLA Income (Line 8(c) - Line 9; but if result is negative enter 0) . . . . =			$443
11. SOLA Percentage (10% per child, up to 30% maximum) x			30%
12. SOLA Amount (Line 10 x Line 11) . . . . =			$133
13. **CHILD SUPPORT CALCULATION** (Line 7 + Line 12) . . . . =			$1,888

CHILD SUPPORT OBLIGATIONS / CREDITS	Parent (A)	Parent (B)	70% of Net Income:
14. Total Support Obligation for each parent (Line 13 x % in Line 3)	$946	$597	**Parent (A):** $662
Minimum: $77 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds $77 per child.			
15. Credit for Child Care Expense (for parent who pays) . . . . -	-	- $400	**Parent (B):** $418
16. Credit for Health Ins./Cash Medical amount (for parent who pays) . . . . -	$200	-	
17. **REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS** . . . =	$746	= $197	*Round to nearest dollar*

SUMMARY OF CHILD SUPPORT PAYMENTS

  X Parent (A) ___ Parent (B) pays monthly child support of __(see attached)__ to other parent, __(see attached)__ per child per mo.
  X Parent (A) ___ Parent (B) pays health ins./cash medical.   ___ Parent (A) X Parent (B) pays child care expense.

[1] → X EXTENSIVE TIME-SHARING WORKSHEET attached.
  ___ EXCEPTIONAL CIRCUMSTANCES FORM attached.

CERTIFICATION: I declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets or forms, and to the best of my knowledge and belief the information provided is true, correct and complete.

For Court Use Only

_____   _____
Parent (A)   Date

_____   _____
Parent (B)   Date

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STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	EXTENSIVE TIME-SHARING WORKSHEET to be attached to CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER: FC-D No. 14-1-0000

This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.

EQUAL TIME-SHARING CALCULATION

	Parent (A)	Parent (B)	(C)
18. CSGW Line 17 CHILD SUPPORT OBLIGATION AFTER CREDIT for each parent. ⟶2⟶	$746	$197 ⟵3	
19. Yearly support obligation under EQUAL TIME-SHARING. [Line 18(A) x 6 months] and [Line 18(B) x 6 months] ⟶4⟶	$4,476	$1,182 ⟵5	
20. Difference between Lines 19(A) and 19(B). [larger amount - lesser amount]			$3,294 ⟶6
21. EQUAL TIME-SHARING CHILD SUPPORT. [Line 20(C) ÷ 12] Enter result in column for parent with larger support obligation on Lines 18 & 19. ⟶7⟶	$275	⟵8	*Round to nearest dollar.*

EXTENSIVE TIME-SHARING CALCULATION

IF BOTH PARENTS HAVE MORE THAN 143 OVERNIGHTS PER YEAR COMPLETE LINES 22 - 29 BELOW.

	Parent (A)	Parent (B)	(C)
22. Number of overnights for only the parent with fewer overnights.			
23. CSGW Line 17 support amount for the parent with fewer overnights.			
24. EQUAL TIME-SHARING CHILD SUPPORT Line 21 for the parent with fewer overnights.			
25. If the child support obligations in Lines 23 and 24 are for the same parent, then subtract Line 24 from Line 23. [Line 23 - Line 24] If the child support obligations in Lines 23 and 24 are for different parents, then add Line 23 and Line 24. [Line 23 + Line 24]			
26. ADJUSTMENT RATE (for each night over 143 nights). [Line 25 ÷ 40]			
27. Number of overnights exceeding 143 per year. [Line 22 - 143]			
28. CREDIT FOR OVERNIGHTS EXCEEDING 143 PER YEAR. [Line 26 x Line 27]		*Round to nearest dollar.*	
29. EXTENSIVE TIME-SHARING CHILD SUPPORT for the parent with fewer overnights. [Line 23 - Line 28]			

SPLIT CUSTODY CALCULATION

Number of children with Parent (A): [   ]   Number of children with Parent (B): [   ]

	Parent (A)	Parent (B)	(C)
30. CSGW Line 17 support amount for each parent.			
31. Total number of children in this case. [CSGW Line 4]			
32. Each parent's support per child. [Line 30 ÷ Line 31]			
33. Number of children each parent is obligated to pay support for (the number of children with the other parent).			
34. Support obligation of each parent. [Line 32 x Line 33]			
35. Remaining support obligation after offset. Subtract the smaller amount in Line 34 from the larger amount; enter the result in the column of the parent with the larger amount on Line 34.			*Round to nearest dollar.*

SUMMARY OF CHILD SUPPORT PAYMENTS

9⟶ X Parent (A) ⟵10 Parent (B) pays monthly child support of $275 ⟵11 to the other parent, $91.67 ⟵12 per child per month.

13⟶ X Parent (A) ⟵14 Parent (B) pays health insurance/cash medical.   Parent (A) ⟵15 X ⟵16 Parent (B) pays child care expense.

APPENDIX B-2

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	EXTENSIVE TIME-SHARING WORKSHEET to be attached to CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER: FC-D No. 14-1-0000

This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.

EQUAL TIME-SHARING CALCULATION

	Parent (A)	Parent (B)	(C)
18. CSGW Line 17 CHILD SUPPORT OBLIGATION AFTER CREDIT for each parent.	$746	$197	
19. Yearly support obligation under EQUAL TIME-SHARING. [Line 18(A) x 6 months] and [Line 18(B) x 6 months]	$4,476	$1,182	
20. Difference between Lines 19(A) and 19(B). [larger amount - lesser amount]			$3,294
21. EQUAL TIME-SHARING CHILD SUPPORT. [Line 20(C) ÷ 12] Enter result in column for parent with larger support obligation on Lines 18 & 19.	$275		*Round to nearest dollar.*

EXTENSIVE TIME-SHARING CALCULATION

IF BOTH PARENTS HAVE MORE THAN 143 OVERNIGHTS PER YEAR COMPLETE LINES 22 – 29 BELOW.

	Parent (A)	Parent (B)	(C)
22. Number of overnights for <u>only</u> the parent with fewer overnights. 2 → ← 3	156		
23. CSGW Line 17 support amount for the parent with fewer overnights.			$746 ← 4
24. EQUAL TIME-SHARING CHILD SUPPORT Line 21 for the parent with fewer overnights.			$275 ← 5
25. If the child support obligations in Lines 23 and 24 are for the <u>same parent</u>, then subtract Line 24 from Line 23. [Line 23 - Line 24] If the child support obligations in Lines 23 and 24 are for <u>different parents</u>, then add Line 23 and Line 24. [Line 23 + Line 24]			$471 ← 6
26. ADJUSTMENT RATE (for each night over 143 nights). [Line 25 ÷ 40]			$11.78 ← 7
27. Number of overnights exceeding 143 per year. [Line 22 - 143]			13 ← 8
28. CREDIT FOR OVERNIGHTS EXCEEDING 143 PER YEAR. [Line 26 x Line 27]			*Round to nearest dollar.* $153 ← 9
29. EXTENSIVE TIME-SHARING CHILD SUPPORT for the parent with fewer overnights. [Line 23 - Line 28]			$593 ← 10

SPLIT CUSTODY CALCULATION

Number of children with Parent (A): [ ]   Number of children with Parent (B): [ ]

	Parent (A)	Parent (B)	(C)
30. CSGW Line 17 support amount for each parent.			
31. Total number of children in this case. [CSGW Line 4]			
32. Each parent's support per child. [Line 30 ÷ Line 31]			
33. Number of children each parent is obligated to pay support for (the number of children with the other parent).			
34. Support obligation of each parent. [Line 32 x Line 33]			
35. Remaining support obligation after offset. Subtract the smaller amount in Line 34 from the larger amount; enter the result in the column of the parent with the larger amount on Line 34.			*Round to nearest dollar.*

SUMMARY OF CHILD SUPPORT PAYMENTS

11 → <u>X</u> Parent (A)   12 ____ Parent (B) pays monthly child support of   13 $593 to the other parent,   14 $197.67 per child per month.

<u>X</u> Parent (A)   ____ Parent (B) pays health insurance/cash medical.   15 Parent (A) → <u>X</u> Parent (B) pays child care expense.

APPENDIX B-3

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	**EXTENSIVE TIME-SHARING WORKSHEET** to be attached to CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER: FC-D No. 14-1-0000

This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.

EQUAL TIME-SHARING CALCULATION

	Parent (A)	Parent (B)	(C)
18. CSGW Line 17 CHILD SUPPORT OBLIGATION AFTER CREDIT for each parent.	$746	$197	
19. Yearly support obligation under EQUAL TIME-SHARING. [Line 18(A) x 6 months] and [Line 18(B) x 6 months]	$4,476	$1,182	
20. Difference between Lines 19(A) and 19(B). [larger amount - lesser amount]			$3,294
21. EQUAL TIME-SHARING CHILD SUPPORT. [Line 20(C) ÷ 12] Enter result in column for parent with larger support obligation on Lines 18 & 19.	$275		*Round to nearest dollar.*

EXTENSIVE TIME-SHARING CALCULATION

IF BOTH PARENTS HAVE MORE THAN 143 OVERNIGHTS PER YEAR COMPLETE LINES 22 - 29 BELOW.

	Parent (A)	Parent (B)	(C)
22. Number of overnights for only the parent with fewer overnights.	156		
23. CSGW Line 17 support amount for the parent with fewer overnights.			$746
24. EQUAL TIME-SHARING CHILD SUPPORT Line 21 for the parent with fewer overnights.			$275
25. If the child support obligations in Lines 23 and 24 are for the same parent, then subtract Line 24 from Line 23. [Line 23 - Line 24] If the child support obligations in Lines 23 and 24 are for different parents, then add Line 23 and Line 24. [Line 23 + Line 24]			$471
26. ADJUSTMENT RATE (for each night over 143 nights). [Line 25 ÷ 40]			$11.78
27. Number of overnights exceeding 143 per year. [Line 22 - 143]			13
28. CREDIT FOR OVERNIGHTS EXCEEDING 143 PER YEAR. [Line 26 x Line 27]		*Round to nearest dollar.*	$153
29. EXTENSIVE TIME-SHARING CHILD SUPPORT for the parent with fewer overnights. [Line 23 - Line 28]			$593

SPLIT CUSTODY CALCULATION

Number of children with Parent (A): [2] 1   Number of children with Parent (B): [3] 2

	Parent (A)	Parent (B)	(C)
30. CSGW Line 17 support amount for each parent.	[4] $746	[5] $197	
31. Total number of children in this case. [CSGW Line 4]			[6] 3
32. Each parent's support per child. [Line 30 ÷ Line 31]	[7] $248.67	[8] $65.67	
33. Number of children each parent is obligated to pay support for (the number of children with the other parent).	[9] 2	[10] 1	
34. Support obligation of each parent. [Line 32 x Line 33]	[11] $497.34	[12] $65.67	
35. Remaining support obligation after offset. Subtract the smaller amount in Line 34 from the larger amount; enter the result in the column of the parent with the larger amount on Line 34.	[13] $432	[14]	*Round to nearest dollar.*

SUMMARY OF CHILD SUPPORT PAYMENTS

[15] X Parent (A) ___ Parent (B) [16] pays monthly child support of $432 [17] to the other parent,   N/A [18] per child per month.

X Parent (A) ___ Parent (B) [19] pays health insurance/cash medical.   ___ Parent (A) X Parent (B)   pays child care expense.

APPENDIX B-4

II. EXTENSIVE TIME-SHARING WORKSHEET EXAMPLES
Instructions

A. EQUAL TIME-SHARING CALCULATION (Appendix B-2)

In this example, John and Jane each have the children approximately 183 overnights per year. Jane completes steps 1 through 36 above in the Sole Physical Custody calculation, then continues with the following next steps.

1. Jane checks off "Extensive Time-Sharing Worksheet attached" on the CSGW. Exceptional Circumstances do not exist so Jane leaves this blank.

   > *MS Excel*: Click on the yellow shaded cell and input "**X**". Steps II.A.2. through 16. will be automatically populated.

2. Since John and Jane share equal time with the children (approximately 183 overnights per year), Jane inserts John's Remaining Child Support Obligation After Credits from Line 17(A) here in Line 18(A) - **$746**.

3. Jane inserts her Remaining Child Support Obligation After Credits from Line 17(B) here in Line 18(B) - **$197**.

4. Jane multiplies John's Monthly Support Amount in Line 18(A) of $746 by six (6) months to calculate John's Yearly Support Obligation Under Equal Time-Sharing and inputs this amount in Line 19(A) - **$4,476** ($746 x 6 months = $4,476).

5. Jane multiplies her Monthly Support Amount in Line 18(B) of $197 by six (6) months to calculate Jane's Yearly Support Obligation Under Equal Time-Sharing and inputs this amount in Line 19(B) - **$1,182** ($197 x 6 months = $1,182).

6. Jane calculates the difference between Lines 19(A) and 19(B) by deducting the lesser amount in Line 19 which is $1,182 in Line 19(B) from the larger amount in Line 19 which is $4,476 in Line 19(A) - **$3,294** ($4,476 - $1,182 = $3,294).

7. Since John has the larger support obligation in Lines 18(A) and 19(A) than Jane, Jane calculates John's Equal Time-Sharing Child Support amount by using the amount in Line 20 of $3,294 and dividing by twelve (12) months - **$275** ($3,294 ÷ 12 months = $275).

8. Since Jane's support obligation in Lines 18(B) and 19(B) are lower than John's support obligation in Lines 18(A) and 19(A), Jane leaves this blank.

9. Since the parties each have the children approximately 183 overnights per year, and John has the larger support obligation in Lines 18 and 19, John is the Payor of child support. Jane checks off Parent (A) since John is Parent (A).

   > *MS Excel*: Step II.A.9. above will be automatically populated.

10. Jane is Parent (B) and leaves this blank.

11. Jane inserts John's Equal Time-Sharing Child Support for the three (3) children - **$275**.

> *MS Excel*: Step II.A.11. above will be automatically populated.

12. Jane calculates the child support for each child by dividing the Equal Time-Sharing Child Support of $275 by 3 - **$91.67** ($275 ÷ 3 children = $91.67 per child).

13. John is Parent (A) and pays health insurance so Jane checks this box.

> *MS Excel*: Step II.A.13. above will be automatically populated.

14. Jane is Parent (B) and leaves this blank because she does not pay health insurance.

15. John is Parent (A) and leaves this blank because he does not pay for childcare.

16. Jane is Parent (B) and pays child care so she checks this box.

> *MS Excel*: Step II.A.16. above will be automatically populated.

B. EXTENSIVE TIME-SHARING CALCULATION (Appendix B-3)

In this example, both parents have more than 143 overnights per year because John has the children three (3) overnights every week, and Jane has the children four (4) overnights every week. As a result, John has the children for approximately 156 overnights per year (3 overnights every week x 52 weeks per year = 156 overnights) and Jane has the children for approximately 208 overnights per year (4 overnights every week x 52 weeks per year = 208 overnights). First, Jane completes steps I.A.1. through 36. above in the Sole Physical Custody calculation. Second, Jane completes steps II.A.1. through 8. of the Equal Time-Sharing Calculation. Then, Jane continues with the following next steps.

1. Jane checks off "Extensive Time-Sharing Worksheet attached" on the CSGW (see Appendix B-2). Exceptional Circumstances do not exist so Jane leaves this blank.

> *MS Excel*: Click on the yellow shaded cell and input "**X**".

2. Since John has few overnights per year (156) than Jane (208), Jane inserts the Number of Overnights for John here in Line 22 - **156**.

> *MS Excel*: Click on the yellow shaded cell and input "**156**". Steps II.B.3. through 15. will be automatically populated.

3. Since Jane has more overnights per year (208) than John, Jane leaves this blank.

4. Jane inserts John's Remaining Child Support Obligation After Credits from Line 17(A) (the same amount as Line 18) here in Line 23 - **$746**.

5. Jane inserts John's Equal Time-Sharing Child Support amount of $275 from Line 21 and inserts the amount here in Line 24 - **$275**.

6. Since the child obligations in Line 23 and 24 are both for John, Jane calculates the Difference Between Regular & Equal Time-Sharing Support by deducting $275 in Line 24 from $746 in Line 23 and inserting the amount here in Line 25 - **$471** ($746 - $275 = $471).

7. Jane calculates the Adjustment Rate for each night over 143 nights by taking the Difference Between Regular & Equal Time-Sharing Support amount in Line 25 of $471 and dividing it by 40 - **$11.78** ($471 ÷ 40 = $11.775).

8. Jane determines the Number of Overnights Exceeding 143 Per Year by taking the Number of Overnights for John in Line 22(A) of 156 and subtracting it by 143 overnights - **13** (156 overnights - 143 overnights = 13).

9. Jane calculates the Credit for Nights Exceeding Regular Support by taking the Adjustment Rate in Line 26 of $11.78 and multiplying by the Number of Overnights Exceeding 143 Per Year of 13 in Line 27 - **$153** ($11.78 x 13 = $153.14).

10. Jane calculates the Extensive Time-Sharing Child Support for John to pay by subtracting John's Remaining Child Support Obligation After Credits from Line 17(A) [the same amount as Lines 18(A) and 23] of $746 from the Credit For Nights Exceeding Regular Support of $153 in Line 28 - **$593** ($746 - $153 = $593).

11. Since John has fewer overnights than Jane, John is the Payor of the Extensive Time-Sharing Child Support stated in Line 29. Jane checks off Parent (A) since John is Parent (A).

MS Excel: Step II.B.11. above will be automatically populated.

12. Jane is Parent (B) and leaves this blank.

13. Jane inserts John's Extensive Time-Sharing Child Support for the three (3) children - **$593**.

MS Excel: Step II.B.13. above will be automatically populated.

14. Jane calculates the child support for each child by dividing the Extensive Time-Sharing Child Support Time-Sharing Child Support of $593 by 3 - **$197.67** ($593 ÷ 3 children = $197.666 per child).

MS Excel: Step II.B.14. above will be automatically populated.

15. Since John pays health insurance, and Jane pays childcare, follow the same instructions in steps II.A.13. through 16. above in the Equal Time-Sharing Calculation sample.

> *MS Excel*: Step II.B.15. above will be automatically populated.

C. SPLIT CUSTODY CALCULATION (Appendix B-4)

In this example, John has Sole Physical Custody of one (1) child because Jane has 143 or fewer overnights per year with that child, and Jane has Sole Physical Custody of the two (2) other children because John has 143 or fewer overnights per year with those children. Jane completes steps 1 through 36 above in the Sole Physical Custody calculation, then continues with the following next steps.

1. Jane checks off "Extensive Time-Sharing Worksheet attached" on the CSGW (see Appendix B-2). Exceptional Circumstances do not exist so Jane leaves this blank.

> *MS Excel*: Click on the yellow shaded cell and input "**X**".

2. Since John has Sole Physical Custody of one (1) child, Jane inserts "**1**" here.

> *MS Excel*: Click on the yellow shaded cell and input "**1**".

3. Since Jane has Sole Physical Custody of the two (2) other children, Jane inserts "**2**" here.

> *MS Excel*: Click on the yellow shaded cell and input "**2**". Steps II.C.4. through 19. will be automatically populated.

4. Jane inserts John's Remaining Child Support Obligation After Credits from Line 17(A) - **$746**.

5. Jane inserts her Remaining Child Support Obligation After Credits from Line 17(B) - **$197**.

6. John and Jane have three (3) children in this case so Jane inserts "**3**". This number should be the same number as Line 4 of the CSGW.

7. Jane calculates John's Support Per Child by taking John's Remaining Child Support Obligation After Credits from Line 17(A) of $746 [the same amount as Line 30(A)] and dividing it by the Total Number of Children in This Case of 3 - **$248.67** ($746 ÷ 3 = $248.666).

8. Jane calculates her Support Per Child by taking Jane's Remaining Child Support Obligation After Credits from Line 17(B) of $197 [the same amount as Line 30(B)] and dividing it by the Total Number of Children in This Case of 3 - **$65.67** ($197 ÷ 3 = $65.666).

9. Since John has Sole Physical Custody of one (1) child, Jane inserts "**2**" here in Line 34(A) because John is obligated to pay support for the two (2) other children.

10. Since Jane has Sole Physical Custody of the two (2) other children, Jane inserts "**1**" here in Line 34(B) because Jane is obligated to pay support for the one (1) child.

11. Jane calculates the Support Obligation for John by taking John's Support Per Child in Line 32(A) of $248.67 and multiplying it by the Number of Children John is Obligated to Pay Support For in Line 33(A) of two (2) children - **$497.34** ($248.67 x 2 children = $497.34).

12. Jane calculates the Support Obligation for her by taking Jane's Support Per Child in Line 32(B) of $65.67 and multiplying it by the Number of Children Jane is Obligated to Pay Support For in Line 33(B) of one (1) child - **$65.67** ($65.67 x 1 child = $65.67).

13. Since the larger amount in Line 34 is John's Support Obligation of $497.34, Jane calculates the Remaining Support Obligation After Offset for John by deducting her Support Obligation in 34(B) of $65.67 from John's Support Obligation in Line 34(A) of $497.34 - **$432** ($497.34 - $65.67 = $431.67).

14. Since Jane's Support Obligation in Line 34(B) is smaller than John's Support Obligation in Line 34(A), Jane leaves this blank.

15. Since John's Support Obligation in Line 34(A) is larger than Jane's Support Obligation in Line 34(B), John is the Payor of the Split Custody Calculation amount stated in Line 35(A). Jane checks off Parent (A) since John is Parent (A).

MS Excel: Step II.C.15. above will be automatically populated.

16. Jane is Parent (B) and leaves this blank.

17. Jane inserts John's Split Custody child support amount for the two (2) children that Jane has sole physical custody - **$432**.

MS Excel: Step II.C.17. above will be automatically populated.

18. Since John's Split Custody child support amount is not for all three (3) of the children, but just two (2) of them, Jane states that the "per child per month" amount is not applicable and inserts "**N/A**".

19. Since John pays health insurance, and Jane pays childcare, follow the same instructions in steps II.A.13. through 16. above in the Equal Time-Sharing Calculation sample.

MS Excel: Step II.C.19. above will be automatically populated.

STATE OF HAWAI'I FAMILY COURT OF THE _____ CIRCUIT	EXCEPTIONAL CIRCUMSTANCES FORM **to be attached to** CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER: FC-_ No. _____

This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.

Payor Parent: _____   No. of children in this case: ___   CS amount from Line 14: _____

The court should deviate from the Total Child Support Obligation as calculated on Line 14 of the Child Support Guidelines Worksheet (CSGW) because of the following exceptional circumstance(s):

[ ] **EXCEPTION REQUESTED BECAUSE CALCULATED CHILD SUPPORT EXCEEDS 70% OF NET INCOME**

Payor's total child support obligation as calculated on Line 14 of the CSGW (_____) exceeds the minimum support amount of $77 per child and is greater than 70% of Payor's net income from the Table of Incomes (_____).

I request a finding that an exceptional circumstance exists and that Payor's total child support obligation on Line 14 of the CSGW be limited to either 70% of Payor's net income or $77 per child, whichever is greater. Using the higher of the two numbers the total support for the ___ children in this case would be _____ per month. After deductions for monthly child care expenses listed on Line 15 (_____) and health insurance costs listed on Line 16 (_____), which are paid directly by Payor, the remaining child support obligation of Payor will be _____ per month

[ ] **EXCEPTION REQUESTED BECAUSE PAYOR SUPPORTS** [ ] **ADDITIONAL CHILD(REN)**

A) Payor's total child support obligation as calculated on Line 14 of the CSGW (_____), divided by the number of children to be supported on Line 4 of the CSGW (___), equals _____ per child.

      Is this amount per child greater than $77 per child (the minimum support amount)?   Yes ___ No ___

B) Payor supports ___ additional child(ren). If all of Payor's Net Income on Line 2 of the CSGW (_____) is divided by the total number of children Payor is required to support (___), each child would receive _____.

      Is this amount per child less than the amount per child calculated on line A) above?   Yes ___ No ___

If the answers to both questions above is 'Yes,' you may request that the Court make the following finding:

    Due to Payor's obligation to support (and Payor's actual support of) additional children, I request a finding that an exceptional circumstance exists and that the support per child in this case be limited to the greater of the amount per child shown in line B) above, _____, or the State minimum per child of $77. Using the higher of the two numbers the total support for the ___ children in this case would be _____ per month.

    After deductions for monthly child care expense listed on Line 15 (_____) and health insurance/cash medical cost listed on Line 16 (_____), which are paid directly by Payor, the remaining child support obligation of Payor will be _____ per month.

[ ] **EXCEPTION REQUESTED DUE TO OTHER CIRCUMSTANCES**

SUMMARY OF CHILD SUPPORT PAYMENTS (IF EXCEPTION IS GRANTED)

___ Parent (A) ___ Parent (B) pays monthly child support of _____ to other parent, _____ per child per mo.

___ Parent (A) ___ Parent (B) pays health insurance/cash medical.   ___ Parent (A) ___ Parent (B) pays child care expense.

APPENDIX C-1

EXCEPTIONAL CIRCUMSTANCES
70% OF NET INCOME

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	CHILD SUPPORT GUIDELINES WORKSHEET	CASE NUMBER: FC-D No. 14-1-0000

JOHN MIDDLE ALOHA
_____
Plaintiff/Petitioner/Parent (A)
vs.
JANE ALOHA
_____
Defendant/Respondent/Parent (B)

This worksheet, and any attachments, was prepared by:
___ Attorney for: ___ Parent (A) X Parent (B)
Name: JANE ALOHA
Address: 1111 Mahalo Street
City,St,Zip: Honolulu, Hawaii 96813
Phone No: (808) 555-5555

PARENTS' INCOMES

	Parent (A)	Parent (B)	TOTAL (C)
1. Monthly Gross Income from all sources	$2,500	$2,000	
2. Monthly Net Income (from Table of Incomes)	$946 +	$597 =	$1,543
3. Percentage of Total Net Income on Line 2 from each parent	61%	39%	*Round to nearest %*
	[Line 2(A) ÷ 2(C)] x 100	[Line 2(B) ÷ 2(C)] x 100	

CHILD SUPPORT NEED

		TOTAL (C)
4. Base Primary Support: ($385) x [3] (# of children)	=	$1,155
5. Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training)	+	$400
6. Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents).	+	$200
If no insurance, use Cash Medical support amount (10% of Net Income on Line 2) $95 : $60		
7. **PRIMARY CHILD SUPPORT NEED** (add Lines 4, 5 & 6)	=	$1,755

STANDARD OF LIVING ADJUSTMENT (SOLA)

	Parent (A)	Parent (B)	TOTAL (C)
8. SOLA Income (from Table of Incomes)	$1,349 +	$849 =	$2,198
9. Less PRIMARY CHILD SUPPORT NEED (copy from Line 7)		-	$1,755
10. Remaining SOLA Income (Line 8(c) - Line 9; but if result is negative enter 0)		=	$443
11. SOLA Percentage (10% per child, up to 30% maximum)		x	30%
12. SOLA Amount (Line 10 x Line 11)		=	$133
13. **CHILD SUPPORT CALCULATION** (Line 7 + Line 12)		=	$1,888

CHILD SUPPORT OBLIGATIONS / CREDITS

	Parent (A)	Parent (B)	70% of Net Income:
14. Total Support Obligation for each parent (Line 13 x % in Line 3)	$946	$597	Parent (A): $662 ← [1]
Minimum: $77 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds $77 per child.			Parent (B): $418
15. Credit for Child Care Expense (for parent who pays)	-	- $400	
16. Credit for Health Ins./Cash Medical amount (for parent who pays)	- $200	-	
17. **REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS**	= $746	= $197	*Round to nearest dollar*

SUMMARY OF CHILD SUPPORT PAYMENTS

X Parent (A) ___ Parent (B) pays monthly child support of __(see attached)__ to other parent, __(see attached)__ per child per mo.

X Parent (A) ___ Parent (B) pays health ins./cash medical. ___ Parent (A) X Parent (B) pays child care expense.

___ EXTENSIVE TIME-SHARING WORKSHEET attached.

[2] → X EXCEPTIONAL CIRCUMSTANCES FORM attached.

For Court Use Only

CERTIFICATION: I declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets or forms, and to the best of my knowledge and belief the information provided is true, correct and complete.

_____   _____
Parent (A)   Date

_____   _____
Parent (B)   Date

Rev. 12/30/2014

APPENDIX C-2

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	EXCEPTIONAL CIRCUMSTANCES FORM **to be attached to** CHILD SUPPORT GUIDELINES WORKSHEET (CSGW)	CASE NUMBER: FC-D No. 14-1-0000

[3] *This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.* [4]

Payor Parent: ─> Parent (A) ____   No. of children in this case: _3_   CS amount from Line 14: ____ $946 <─ [5]

The court should deviate from the Total Child Support Obligation as calculated on Line 14 of the Child Support Guidelines Worksheet (CSGW) because of the following exceptional circumstance(s):

[6] ─> **[X] EXCEPTION REQUESTED BECAUSE CALCULATED CHILD SUPPORT EXCEE[7] 70% OF NET INCOME**

Payor's total child support obligation as calculated on Line 14 of the CSGW ($946) exceeds the minimum support amount of $77 per child and is greater than 70% of Payor's net income from the Table of Incomes ($662). [8]

[9] [11] [10]

I request a finding that an exceptional circumstance exists and that Payor's total child support obligation on Line 14 of the CSGW be limited to either 70% of Payor's net income or $77 per child, whichever is greater. Using the higher of the two numbers the total support for the 3 children in this case would be $662 per month. After deductions for monthly child care expenses listed on Line 15 ($0) and health insurance costs listed on Line 16 ($200), which are paid directly by Payor, the remaining child support obligation of Payor will be $462 per month [13] [12]

[ ] EXCEPTION REQUESTED BECAUSE PAYOR SUPPORTS [ ] ADDITIONAL CHILD(REN)

A) Payor's total child support obligation as calculated on Line 14 of the CSGW (_____), divided by the number of children to be supported on Line 4 of the CSGW (___), equals _____ per child.

      Is this amount per child greater than $77 per child (the minimum support amount)?   Yes ___   No ___

B) Payor supports ___ additional child(ren). If all of Payor's Net Income on Line 2 of the CSGW (_____) is divided by the total number of children Payor is required to support (___), each child would receive _____.

      Is this amount per child less than the amount per child calculated on line A) above?   Yes ___   No ___

If the answers to both questions above is 'Yes,' you may request that the Court make the following finding:

Due to Payor's obligation to support (and Payor's actual support of) additional children, I request a finding that an exceptional circumstance exists and that the support per child in this case be limited to the greater of the amount per child shown in line B) above, _____, or the State minimum per child of $77. Using the higher of the two numbers the total support for the ___ children in this case would be _____ per month.

After deductions for monthly child care expense listed on Line 15 (_____) and health insurance/cash medical cost listed on Line 16 (_____), which are paid directly by Payor, the remaining child support obligation of Payor will be _____ per month.

[ ] EXCEPTION REQUESTED DUE TO OTHER CIRCUMSTANCES

[15] [16]

SUMMARY OF CHILD SUPPORT PAYMENTS (IF EXCEPTION IS GRANTED) [17]

[14] ─> _X_ Parent (A) ____ Parent (B) pays monthly child support of ____ $462 ____ to other parent, ____ $154.00 ____ per child per mo.

_X_ Parent (A) ____ Parent (B) pays health insurance/cash medical. ─> ____ Parent (A) ─> _X_ Parent (B) pays child care expense.

[18]

APPENDIX C-2

STATE OF HAWAI'I FAMILY COURT OF THE __FIRST__ CIRCUIT	CHILD SUPPORT GUIDELINES WORKSHEET	CASE NUMBER: FC-D No. 14-1-0000

JOHN ALOHA
_____
Plaintiff/Petitioner/Parent (A)

vs.

JANE ALOHA
_____
Defendant/Respondent/Parent (B)

This worksheet, and any attachments, was prepared by:

Att'y for: ___ Plaintiff __X__ Defendant

Name: JANE ALOHA

Address: 1111 Mahalo Street

City,St,Zip: Honolulu, Hawaii 96813

Phone No: (808) 555-5555

PARENTS' INCOMES

		Parent (A)	Parent (B)		TOTAL (C)
1.	Monthly Gross Income from all sources	$2,500	$2,000		
2.	Monthly Net Income (from Table of Incomes)	$946 +	$597	=	$1,542
3.	Percentage of Total Net Income on Line 2 from each parent	61%	39%	*Round to nearest %*	
		[Line 2(A) ÷ 2(C)] x 100	[Line 2(B) ÷ 2(C)] x 100		

CHILD SUPPORT NEED

			TOTAL (C)
4.	Base Primary Support: ($385) x [3] (# of children) . . . . =		$1,155
5.	Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training) . . . . +		$400
6.	Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents). If no insurance, +		$200
	use State Cash Medical support amount (10% of Net Income on Line 2) $95 $60		
7.	PRIMARY CHILD SUPPORT NEED (add Lines 4, 5 & 6) . . . . =		$1,755

STANDARD OF LIVING ADJUSTMENT

		Parent (A)	Parent (B)		TOTAL (C)
8.	Parent's SOLA income (from Table of Incomes)	$1,348 +	$848	=	$2,196
9.	Less PRIMARY CHILD SUPPORT NEED (copy from Line 7)			-	$1,755
10.	Parents' remaining SOLA income (Line 8(c) - Line 9; but if result is negative enter 0)			=	$441
11.	SOLA Percentage (10% per child, up to 30% maximum)			x	30%
12.	SOLA Amount (Line 10 x Line 11)			=	$132
13.	CHILD SUPPORT CALCULATION (Line 7 + Line 12) . . . . =				$1,887

CHILD SUPPORT OBLIGATIONS / CREDITS

		Parent (A)	Parent (B)		70% of Net Income:
14.	Total Support Obligation for each parent (Line 13 x % in Line 3)	$946	$597		
	Minimum: $77 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds $77 per child.				Parent (A): $662
15.	Credit for Child Care Expense (for parent who pays) . . . . -		- $400		Parent (B): $418
16.	Credit for Health Ins./Cash Medical amount (for parent who pays) . . . . -	$200	-		
17.	REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS . . . =	$746 =	$197	*Round to nearest dollar*	

SUMMARY OF CHILD SUPPORT PAYMENTS

__X__ Parent (A) ___ Parent (B) pays monthly child support of __(see attached)__ to other parent, __(see attached)__ per child per mo.

___ Parent (A) __X__ Parent (B) pays health ins./cash medical. __X__ Parent (A) ___ Parent (B) pays child care expense.

___ EXTENSIVE TIME-SHARING WORKSHEET attached.

[1] → __X__ EXCEPTIONAL CIRCUMSTANCES FORM attached.

For Court Use Only

CERTIFICATION: I hereby declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets, and to the best of my knowledge and belief the information provided is true, correct and complete.

_____   _____
Parent (A)   Date

_____   _____
Parent (B)   Date

Rev. 04/24/2014

APPENDIX C-3

STATE OF HAWAI'I FAMILY COURT OF THE FIRST CIRCUIT	EXCEPTIONAL CIRCUMSTANCES FORM **to be attached to** CHILD SUPPORT GUIDELINES WORKSHEET (CSGW) 3	CASE NUMBER: FC-D No. 14-1-0000

2 *This form requires information from your completed CSGW, and you must mark it as an attachment at the bottom of the CSGW.*

Payor Parent: → Parent (A)   No. of children in this case: 3   CS amount from Line 14: $946 ← 4

The court should deviate from the Total Monthly Child Support Obligation as calculated on Line 14 of the Child Support Guidelines Worksheet (CSGW) because of the following exceptional circumstance(s):

☐ EXCEPTION REQUESTED BECAUSE CALCULATED CHILD SUPPORT EXCEEDS 70% OF NET INCOME

Payor's total monthly child support obligation as calculated on Line 14 of the CSGW ($946) exceeds the minimum support amount of $77 per child and is greater than 70% of Payor's net income from the Table of Incomes ($662).

I request a finding that an exceptional circumstance exists and that Payor's total monthly child support obligation on Line 14 of the CSGW be limited to either 70% of Payor's net income or $77 per child, whichever is greater. Using the higher of the two numbers the total support for the 3 children in this case would be $662 per month. After deductions for monthly child care expenses listed on Line 15 ($0) and health insurance costs listed on Line 16 ($200), which are paid directly by Payor, the remaining child support obligation of Payor will be $462 per month 6

5 → ☒ **EXCEPTION REQUESTED BECAUSE PAYOR SUPPORTS** 2 **ADDITIONAL LEGAL CHILD(REN)**

A) Payor's total monthly child support obligation as calculated on Line 14 of the CSGW ($946), divided by the number of children to be supported on Line 4 of the CSGW (3), equals $315 per child. 9   7   10

8 Is this amount per child greater than $77 per child (the minimum support amount)?   Yes X   No

B) Payor supports 2 additional legal child(ren). If all of Payor's Net Income on Line 2 of the CSGW ($946) ← 12 is divided by the total number of children Payor is required to support (5), each child would receive $189.20. ← 14

11   13 Is this amount per child less than the amount per child calculated on line A) above?   Yes X   No   15

If the answers to both questions above is 'Yes,' you may request that the Court make the following finding:

Due to Payor's obligation to support (and Payor's actual support of) additional children, I request a finding that an exceptional circumstance exists and that the support per child in this case be limited to the greater of the amount per child shown in line B) above $189.20, or the State minimum per child of $77. Using the higher of the two numbers the total 16 support for the 3 children in this case would be $568 per month. 18   19

17 After deductions for monthly child care expense listed on Line 15 ($0) and health insurance/cash medical cost listed on Line 16 ($200), which are paid directly by Payor, the remaining child support obligation of Payor will be $368 per month. 20   21

☐ EXCEPTION REQUESTED DUE TO OTHER CIRCUMSTANCES

23   24

SUMMARY OF CHILD SUPPORT PAYMENTS (IF EXCEPTION IS GRANTED)

22 → X Parent (A) ___ Parent (B) pays monthly child support of $368 to other parent, $122.67   25 per child per mo.

X Parent (A) ← Parent (B) pays health insurance/cash medical. → ___ Parent (A) X Parent (B) pays child care expense.

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APPENDIX C-3

III. EXCEPTIONAL CIRCUMSTANCES FORM EXAMPLES
Instructions

A. 70% OF NET INCOME CALCULATION (Appendix C-2)

In this example, Jane has Sole Physical Custody of the children, and she has completed the Sole Physical Custody calculation above in step I.A. above. However, John argues that his child support obligation is greater than 70% of his net income and that this may be an exceptional circumstance. See the Guidelines at ¶II.B.2.b.i. titled "Child Support Exceeds 70% of Net Income" on p. 8. In this example, John completes the Exceptional Circumstances Form as follows:

1. John completes the Sole Physical Custody calculation in step I.A. above. John determines that 70% of his Monthly Net Income is $662 [$946 (John's Monthly Net Income from Line 2) x 70% = $662]. Since 70% of John's Monthly Net Income of $662 is less than his child support obligation of $946 from Line 14(A), he inserts $662 in the shaded cell on the far right side of the CSGW titled "70% of Net Income," under Parent (A).

> *MS Excel*: 70% of Net Income for Parents (A) and (B) will be automatically populated in the CSGW.

2. John then checks off "Exceptional Circumstances Form attached" on the CSGW.

> *MS Excel*: Click on the yellow shaded cell and input "**X**". Please be sure that steps I.A.37. or I.A.38. on the CSGW is checked with an "**X**" to indicate the Payor. Steps III.A.3 through 5. will be automatically populated.

3. John inserts "**Parent (A)**" since he is the Payor Parent.

4. John inserts the total number of children in this case - **3**

5. John enters his child support obligation from Line 14 of the CSGW - **$946**.

6. John checks off "EXCEPTION REQUESTED BECAUSE CALCULATED CHILD SUPPORT EXCEEDS 70% OF NET INCOME."

> *MS Excel*: Click on the yellow shaded cell and input "**X**". Steps III.A.7. through 13. will be automatically populated.

7. John enters his child support obligation from Line 14 of the CSGW - **$946**.

8. John inserts 70% of his net income - **$662**. See step III.A.1 above.

9. John inserts the total number of children in this case - **3**.

10. John inserts 70% of his Monthly Net Income - **$662**. See step III.A.1 above.

11. John inserts "**0**" because he does not pay child care expenses (Jane pays child care expenses).

12. John inserts the monthly amount he pays for the children's health insurance costs - **$200**.

13. John inserts his remaining child support obligation by taking his requested child support amount of applying 70% of his Monthly Net Income of $662 and subtracting the amount John pays for the children's health insurance costs of $200, and inserts "**$462**" [$662 (70% of John's Monthly Net Income) - $200 (the children's health insurance which John pays monthly) = $462].

14. Since John is the Payor of child support, and he is requesting the exceptional circumstance, John checks off Parent (A) since he is Parent (A).

MS Excel: Step III.A.14. above will be automatically populated.

15. Jane is Parent (B) and leaves this blank.

16. John inserts the amount of his requested child support amount under the 70% of Net Income exceptional circumstance - **$462**.

MS Excel: Step III.A.16. above will be automatically populated.

17. John calculates the child support for each child by dividing his requested exceptional circumstance amount of $462 by 3 children - **$154** ($462 ÷ 3 children = $154 per child).

MS Excel: Step III.A.17. above will be automatically populated.

18. Since John pays health insurance, and Jane pays childcare, follow the same instructions in steps II.A.13. through 16. above in the Equal Time-Sharing Calculation sample.

MS Excel: Step III.A.18. above will be automatically populated.

B. ADDITIONAL LEGAL CALCULATION (Appendix C-3)

In this example, Jane has Sole Physical Custody of the children, and she has completed the Sole Physical Custody calculation above in step I.A. above. However, John argues that he is supporting two (2) additional legal children with his current wife which may be an exceptional circumstance. See the Guidelines at ¶II.B.2.b.ii. titled "Support of Additional Children" on p. 8. In this example, John completes the Exceptional Circumstances Form as follows:

1. John completes the Sole Physical Custody calculation in step I.A. above, then checks off "Exceptional Circumstances Form attached."

> *MS Excel*: Click on the yellow shaded cell and input "**X**". Please be sure that steps I.A.37. or I.A.38. on the CSGW is checked with an "**X**" to indicate the Payor. Steps III.B.2. through 4. will be automatically populated.

2. John inserts "**Parent (A)**" since he is the Payor Parent.

3. John inserts the total number of children in this case with Jane - **3**

4. John enters his child support obligation from Line 14 of the CSGW - **$946**.

5. John checks off "EXCEPTION REQUESTED BECAUSE PAYOR SUPPORTS __ ADDITIONAL LEGAL CHILDREN."

> *MS Excel*: Click on the yellow shaded cell and input "**X**".

6. John inserts the number of additional legal children that he is supporting with his current wife - **2**.

> *MS Excel*: Click on the yellow shaded cell and input "2". Steps III.B.7. through 21. will be automatically populated.

7. John determines whether he may request an exceptional circumstance by completing sections "A)" and "B)" of this paragraph. John inserts his monthly child support obligation from Line 14 of the CSGW - **$946**.

8. John inserts the number of children in this case with Jane - **3**.

9. John inserts his child support obligation for each child (without applying any credits) - **$315** ($946 ÷ 3 = $315).

10. John checks "Yes" because his child support obligation from Line 14 of the CSGW per child of $315 is more than the minimum support amount per child of $77.

11. John inserts the number of additional legal children he supports with his current wife - **2**.

12. John inserts his Monthly Net Income from Line 2 - **$946**.

13. John inserts the total number of children he supports from this case of "3" and his current wife of "2" - **5** (3 children + 2 children).

14. John divides his Monthly Net Income from Line 2 of $946 by the total number or children he supports of "5" and inserts this amount - **$189.20** ($946 ÷ 5 = $189.20).

15. John checks "Yes" because the amount calculated in step 14 above of $189.20 is less than the amount per child calculated on Line A) of the form in step 9 above of $315.

16. Since John checked "Yes" to both Lines A) and B) of the form in steps 10 and 15 above, John proceeds with requesting an exceptional circumstance because he supports additional legal children. John inserts the amount from step 14 above which is the per child amount from Line B) of the form - **$189.20**.

17. John inserts the number of children in this case with Jane - **3**.

18. John multiplies the number of children in this case with Jane (3) by the per child amount from Line B) of the form of $189.20 to determine his child support obligation - **$568** ($189.20 x 3 = $568).

19. John inserts "**0**" because he does not pay child care expenses (Jane pays child care expenses).

20. John inserts the monthly amount he pays for the children's health insurance costs - **$200**.

21. John inserts his remaining child support obligation by taking his requested child support obligation with 2 additional legal children of $568 and subtracting the amount John pays for the children's health insurance costs of $200, and inserts "**$368**" [$568 - $200 (the children's health insurance which John pays monthly) = $368].

22. Since John is the Payor of child support, and he is requesting the exceptional circumstance, John checks off Parent (A) since he is Parent (A).

MS Excel: Step III.B.22. above will be automatically populated.

23. Jane is Parent (B) and leaves this blank.

24. John inserts the amount of his requested child support amount under the Additional Legal Children exceptional circumstance - **$368**.

MS Excel: Step III.B.24. above will be automatically populated.

25. John calculates the child support for each child by dividing his requested exceptional circumstance amount of $368 by 3 children - **$122.67** ($368 ÷ 3 children = $122.67 per child).

MS Excel: Step III.B.25. above will be automatically populated.

26. Since John pays health insurance, and Jane pays childcare, follow the same instructions in steps II.A.13. through 16. above in the Equal Time-Sharing Calculation sample.

MS Excel: Step III.B.26. above will be automatically populated.

Payor's Monthly Gross Income From To		Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
2013 CHILD SUPPORT GUIDELINES **TABLE OF INCOMES**				
$0	$750	$0	$0	$0
$751	$800	$0	$0	$0
$801	$850	$0	$0	$0
$851	$900	$0	$0	$0
$901	$950	$0	$0	$0
$951	$1,000	$0	$0	$0
$1,001	$1,050	$0	$0	$0
$1,051	$1,100	$0	$0	$0
$1,101	$1,150	$0	$0	$0
$1,151	$1,200	$34	$49	$24
$1,201	$1,250	$70	$99	$49
$1,251	$1,300	$105	$149	$73
$1,301	$1,350	$140	$199	$98
$1,351	$1,400	$175	$249	$123
$1,401	$1,450	$211	$299	$148
$1,451	$1,500	$246	$349	$172
$1,501	$1,550	$281	$399	$197
$1,551	$1,600	$317	$449	$222
$1,601	$1,650	$352	$499	$246
$1,651	$1,700	$387	$549	$271
$1,701	$1,750	$422	$599	$295
$1,751	$1,800	$457	$649	$320
$1,801	$1,850	$492	$699	$345
$1,851	$1,900	$527	$749	$369
$1,901	$1,950	$562	$799	$394
$1,951	$2,000	$597	$849	$418
$2,001	$2,050	$632	$899	$443
$2,051	$2,100	$667	$949	$467
$2,101	$2,150	$702	$999	$492
$2,151	$2,200	$737	$1,049	$516
$2,201	$2,250	$772	$1,099	$540
$2,251	$2,300	$807	$1,149	$565
$2,301	$2,350	$842	$1,199	$589
$2,351	$2,400	$877	$1,249	$614

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APPENDIX D

2013 CHILD SUPPORT GUIDELINES
TABLE OF INCOMES

Payor's Monthly Gross Income From	To	Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$2,401	$2,450	$911	$1,299	$638
$2,451	$2,500	$946	$1,349	$662
$2,501	$2,550	$981	$1,399	$687
$2,551	$2,600	$1,016	$1,449	$711
$2,601	$2,650	$1,051	$1,499	$736
$2,651	$2,700	$1,086	$1,549	$760
$2,701	$2,750	$1,121	$1,599	$784
$2,751	$2,800	$1,156	$1,649	$809
$2,801	$2,850	$1,190	$1,699	$833
$2,851	$2,900	$1,225	$1,749	$858
$2,901	$2,950	$1,260	$1,799	$882
$2,951	$3,000	$1,295	$1,849	$907
$3,001	$3,050	$1,330	$1,899	$931
$3,051	$3,100	$1,361	$1,949	$953
$3,101	$3,150	$1,391	$1,999	$974
$3,151	$3,200	$1,421	$2,049	$994
$3,201	$3,250	$1,450	$2,099	$1,015
$3,251	$3,300	$1,480	$2,149	$1,036
$3,301	$3,350	$1,510	$2,199	$1,057
$3,351	$3,400	$1,540	$2,249	$1,078
$3,401	$3,450	$1,569	$2,299	$1,099
$3,451	$3,500	$1,599	$2,349	$1,119
$3,501	$3,550	$1,629	$2,399	$1,140
$3,551	$3,600	$1,658	$2,449	$1,161
$3,601	$3,650	$1,688	$2,499	$1,182
$3,651	$3,700	$1,718	$2,549	$1,203
$3,701	$3,750	$1,748	$2,599	$1,223
$3,751	$3,800	$1,777	$2,649	$1,244
$3,801	$3,850	$1,807	$2,699	$1,265
$3,851	$3,900	$1,837	$2,749	$1,286
$3,901	$3,950	$1,867	$2,799	$1,307
$3,951	$4,000	$1,896	$2,849	$1,327
$4,001	$4,050	$1,926	$2,899	$1,348
$4,051	$4,100	$1,956	$2,949	$1,369

2013 CHILD SUPPORT GUIDELINES
TABLE OF INCOMES

Payor's Monthly Gross Income From	To	Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$4,101	$4,150	$1,985	$2,999	$1,390
$4,151	$4,200	$2,015	$3,049	$1,410
$4,201	$4,250	$2,044	$3,099	$1,431
$4,251	$4,300	$2,074	$3,149	$1,452
$4,301	$4,350	$2,103	$3,199	$1,472
$4,351	$4,400	$2,133	$3,249	$1,493
$4,401	$4,450	$2,162	$3,299	$1,514
$4,451	$4,500	$2,192	$3,349	$1,534
$4,501	$4,550	$2,222	$3,399	$1,555
$4,551	$4,600	$2,251	$3,449	$1,576
$4,601	$4,650	$2,281	$3,499	$1,596
$4,651	$4,700	$2,310	$3,549	$1,617
$4,701	$4,750	$2,340	$3,599	$1,638
$4,751	$4,800	$2,369	$3,649	$1,658
$4,801	$4,850	$2,399	$3,699	$1,679
$4,851	$4,900	$2,428	$3,749	$1,700
$4,901	$4,950	$2,458	$3,799	$1,721
$4,951	$5,000	$2,487	$3,849	$1,741
$5,001	$5,050	$2,517	$3,899	$1,762
$5,051	$5,100	$2,547	$3,949	$1,783
$5,101	$5,150	$2,576	$3,999	$1,803
$5,151	$5,200	$2,606	$4,049	$1,824
$5,201	$5,250	$2,635	$4,099	$1,845
$5,251	$5,300	$2,665	$4,149	$1,865
$5,301	$5,350	$2,694	$4,199	$1,886
$5,351	$5,400	$2,724	$4,249	$1,907
$5,401	$5,450	$2,753	$4,299	$1,927
$5,451	$5,500	$2,783	$4,349	$1,948
$5,501	$5,550	$2,813	$4,399	$1,969
$5,551	$5,600	$2,842	$4,449	$1,989
$5,601	$5,650	$2,872	$4,499	$2,010
$5,651	$5,700	$2,901	$4,549	$2,031
$5,701	$5,750	$2,931	$4,599	$2,051
$5,751	$5,800	$2,960	$4,649	$2,072

2013 CHILD SUPPORT GUIDELINES
TABLE OF INCOMES

Payor's Monthly Gross Income From To		Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$5,801	$5,850	$2,990	$4,699	$2,093
$5,851	$5,900	$3,019	$4,749	$2,114
$5,901	$5,950	$3,049	$4,799	$2,134
$5,951	$6,000	$3,078	$4,849	$2,155
$6,001	$6,050	$3,108	$4,899	$2,176
$6,051	$6,100	$3,138	$4,949	$2,196
$6,101	$6,150	$3,167	$4,999	$2,217
$6,151	$6,200	$3,197	$5,049	$2,238
$6,201	$6,250	$3,226	$5,099	$2,258
$6,251	$6,300	$3,256	$5,149	$2,279
$6,301	$6,350	$3,285	$5,199	$2,300
$6,351	$6,400	$3,315	$5,249	$2,320
$6,401	$6,450	$3,344	$5,299	$2,341
$6,451	$6,500	$3,374	$5,349	$2,362
$6,501	$6,550	$3,404	$5,399	$2,382
$6,551	$6,600	$3,433	$5,449	$2,403
$6,601	$6,650	$3,463	$5,499	$2,424
$6,651	$6,700	$3,492	$5,549	$2,445
$6,701	$6,750	$3,522	$5,599	$2,465
$6,751	$6,800	$3,551	$5,649	$2,486
$6,801	$6,850	$3,581	$5,699	$2,507
$6,851	$6,900	$3,610	$5,749	$2,527
$6,901	$6,950	$3,640	$5,799	$2,548
$6,951	$7,000	$3,669	$5,849	$2,569
$7,001	$7,050	$3,699	$5,899	$2,589
$7,051	$7,100	$3,729	$5,949	$2,610
$7,101	$7,150	$3,758	$5,999	$2,631
$7,151	$7,200	$3,788	$6,049	$2,651
$7,201	$7,250	$3,817	$6,099	$2,672
$7,251	$7,300	$3,847	$6,149	$2,693
$7,301	$7,350	$3,876	$6,199	$2,713
$7,351	$7,400	$3,831	$6,249	$2,682
$7,401	$7,450	$3,859	$6,299	$2,701
$7,451	$7,500	$3,887	$6,349	$2,721

2013 CHILD SUPPORT GUIDELINES
TABLE OF INCOMES

Payor's Monthly Gross Income From	To	Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$7,501	$7,550	$3,915	$6,399	$2,741
$7,551	$7,600	$3,943	$6,449	$2,760
$7,601	$7,650	$3,971	$6,499	$2,780
$7,651	$7,700	$3,999	$6,549	$2,799
$7,701	$7,750	$4,027	$6,599	$2,819
$7,751	$7,800	$4,055	$6,649	$2,839
$7,801	$7,850	$4,083	$6,699	$2,858
$7,851	$7,900	$4,111	$6,749	$2,878
$7,901	$7,950	$4,140	$6,799	$2,898
$7,951	$8,000	$4,168	$6,849	$2,917
$8,001	$8,050	$4,196	$6,899	$2,937
$8,051	$8,100	$4,224	$6,949	$2,957
$8,101	$8,150	$4,252	$6,999	$2,976
$8,151	$8,200	$4,280	$7,049	$2,996
$8,201	$8,250	$4,308	$7,099	$3,015
$8,251	$8,300	$4,336	$7,149	$3,035
$8,301	$8,350	$4,364	$7,199	$3,055
$8,351	$8,400	$4,392	$7,249	$3,074
$8,401	$8,450	$4,420	$7,299	$3,094
$8,451	$8,500	$4,448	$7,349	$3,114
$8,501	$8,550	$4,476	$7,399	$3,133
$8,551	$8,600	$4,504	$7,449	$3,153
$8,601	$8,650	$4,532	$7,499	$3,173
$8,651	$8,700	$4,560	$7,549	$3,192
$8,701	$8,750	$4,588	$7,599	$3,212
$8,751	$8,800	$4,616	$7,649	$3,231
$8,801	$8,850	$4,644	$7,699	$3,251
$8,851	$8,900	$4,672	$7,749	$3,271
$8,901	$8,950	$4,701	$7,799	$3,290
$8,951	$9,000	$4,729	$7,849	$3,310
$9,001	$9,050	$4,757	$7,899	$3,330
$9,051	$9,100	$4,785	$7,949	$3,349
$9,101	$9,150	$4,813	$7,999	$3,369
$9,151	$9,200	$4,841	$8,049	$3,389

2013 CHILD SUPPORT GUIDELINES TABLE OF INCOMES				
Payor's Monthly Gross Income From To		Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$9,201	$9,250	$4,869	$8,099	$3,408
$9,251	$9,300	$4,897	$8,149	$3,428
$9,301	$9,350	$4,925	$8,199	$3,447
$9,351	$9,400	$4,953	$8,249	$3,467
$9,401	$9,450	$4,981	$8,299	$3,487
$9,451	$9,500	$5,009	$8,349	$3,506
$9,501	$9,550	$5,039	$8,399	$3,527
$9,551	$9,600	$5,070	$8,449	$3,549
$9,601	$9,650	$5,101	$8,499	$3,571
$9,651	$9,700	$5,132	$8,549	$3,593
$9,701	$9,750	$5,163	$8,599	$3,614
$9,751	$9,800	$5,194	$8,649	$3,636
$9,801	$9,850	$5,226	$8,699	$3,658
$9,851	$9,900	$5,257	$8,749	$3,680
$9,901	$9,950	$5,288	$8,799	$3,702
$9,951	$10,000	$5,319	$8,849	$3,723
$10,001	$10,050	$5,350	$8,899	$3,745
$10,051	$10,100	$5,381	$8,949	$3,767
$10,101	$10,150	$5,413	$8,999	$3,789
$10,151	$10,200	$5,444	$9,049	$3,811
$10,201	$10,250	$5,475	$9,099	$3,832
$10,251	$10,300	$5,506	$9,149	$3,854
$10,301	$10,350	$5,537	$9,199	$3,876
$10,351	$10,400	$5,568	$9,249	$3,898
$10,401	$10,450	$5,599	$9,299	$3,920
$10,451	$10,500	$5,631	$9,349	$3,941
$10,501	$10,550	$5,662	$9,399	$3,963
$10,551	$10,600	$5,693	$9,449	$3,985
$10,601	$10,650	$5,724	$9,499	$4,007
$10,651	$10,700	$5,755	$9,549	$4,029
$10,701	$10,750	$5,786	$9,599	$4,050
$10,751	$10,800	$5,817	$9,649	$4,072
$10,801	$10,850	$5,849	$9,699	$4,094
$10,851	$10,900	$5,880	$9,749	$4,116

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2013 CHILD SUPPORT GUIDELINES
TABLE OF INCOMES

Payor's Monthly Gross Income From To		Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$10,901	$10,950	$5,911	$9,799	$4,138
$10,951	$11,000	$5,942	$9,849	$4,159
$11,001	$11,050	$5,973	$9,899	$4,181
$11,051	$11,100	$6,004	$9,949	$4,203
$11,101	$11,150	$6,036	$9,999	$4,225
$11,151	$11,200	$6,067	$10,049	$4,247
$11,201	$11,250	$6,098	$10,099	$4,268
$11,251	$11,300	$6,129	$10,149	$4,290
$11,301	$11,350	$6,160	$10,199	$4,312
$11,351	$11,400	$6,191	$10,249	$4,334
$11,401	$11,450	$6,222	$10,299	$4,356
$11,451	$11,500	$6,254	$10,349	$4,377
$11,501	$11,550	$6,285	$10,399	$4,399
$11,551	$11,600	$6,316	$10,449	$4,421
$11,601	$11,650	$6,347	$10,499	$4,443
$11,651	$11,700	$6,378	$10,549	$4,465
$11,701	$11,750	$6,409	$10,599	$4,487
$11,751	$11,800	$6,440	$10,649	$4,508
$11,801	$11,850	$6,472	$10,699	$4,530
$11,851	$11,900	$6,503	$10,749	$4,552
$11,901	$11,950	$6,534	$10,799	$4,574
$11,951	$12,000	$6,565	$10,849	$4,596
$12,001	$12,050	$6,596	$10,899	$4,617
$12,051	$12,100	$6,627	$10,949	$4,639
$12,101	$12,150	$6,659	$10,999	$4,661
$12,151	$12,200	$6,690	$11,049	$4,683
$12,201	$12,250	$6,721	$11,099	$4,705
$12,251	$12,300	$6,752	$11,149	$4,726
$12,301	$12,350	$6,783	$11,199	$4,748
$12,351	$12,400	$6,814	$11,249	$4,770
$12,401	$12,450	$6,845	$11,299	$4,792
$12,451	$12,500	$6,877	$11,349	$4,814
$12,501	$12,550	$6,908	$11,399	$4,835
$12,551	$12,600	$6,939	$11,449	$4,857

2013 CHILD SUPPORT GUIDELINES TABLE OF INCOMES				
Payor's Monthly Gross Income From To		Payor's Net Income	Standard of Living Allowance (SOLA) Income	70% of Payor's Net Income
$12,601	$12,650	$6,969	$11,499	$4,879
$12,651	$12,700	$7,000	$11,549	$4,900
$12,701	$12,750	$7,031	$11,599	$4,922
$12,751	$12,800	$7,062	$11,649	$4,943
$12,801	$12,850	$7,092	$11,699	$4,965
$12,851	$12,900	$7,123	$11,749	$4,986
$12,901	$12,950	$7,154	$11,799	$5,008
$12,951	$13,000	$7,185	$11,849	$5,029

WORKSHEET FOR SELF-EMPLOYED INDIVIDUALS WITH INCOME OVER $13,000

STEP ONE (1)

ALL GROSS MONTHLY EARNED
INCOME FROM ALL SOURCES $ _____

LESS ALLOWABLE ORDINARY
AND NECESSARY EXPENSES
RELATED TO THAT INCOME   - _____

NET SELF-EMPLOYMENT INCOME   = _____ (A)

NET SELF-EMPLOYMENT
INCOME SUBJECT TO SELF-
EMPLOYMENT
TAX: (A) MULTIPLIED BY .9235 $ _____ (B)

SELF-EMPLOYMENT TAX ON
FIRST $9,475 MONTHLY NET
SELF-EMPLOYMENT INCOME:
$1,450.70 OR IF (B) IS LESS
THAN $9,475, (B) MULTIPLIED BY .153   _____

PLUS SELF-EMPLOYMENT TAX ON
MONTHLY NET SELF-EMPLOYMENT
INCOME OVER $9,475: IF (B) IS
GREATER THAN $9,475, (B) LESS
$9,475 MULTIPLIED BY .029   + _____

TOTAL SELF-EMPLOYMENT TAX   = _____ (C)

STEP TWO (2)

NET SELF-EMPLOYMENT INCOME
CALCULATED ABOVE (A)   _____

ADD ALL OTHER NON-EARNED
INCOME FOR TOTAL INCOME   + _____

TOTAL INCOME SUBJECT TO TAX   = _____ (D)

LESS ONE-HALF (50%) NET SELF-
EMPLOYMENT TAX: (C) MULTIPLIED
BY .5   - _____

APPENDIX E

NET INCOME SUBJECT TO TAX
CALCULATION   = _____ (E)

STATE OF HAWAI'I TAX:
[See §III.D.2.(b) on p. 14 of the Guidelines]   _____ (F)

FEDERAL TAX:
[See §III.D.2.(c) on p. 15 of the Guidelines]
                                                   _____ (G)

STEP THREE (3)

TOTAL INCOME SUBJECT TO TAX

     (D) ABOVE   _____

     LESS TOTAL SELF-EMPLOYMENT
     TAX (C) ABOVE   - _____

     LESS STATE OF HAWAI'I TAX (F)
     ABOVE   - _____

     LESS FEDERAL TAX (G)   - _____

     Plus Monthly Tax Exempt Income and/or
     regular gifts   + _____

     LESS SELF-SUPPORT   - 840

     EQUALS NET INCOME FOR
     WORKSHEET   = _____

CHECKLIST OF ESSENTIAL INFORMATION
(See the Child Support Guidelines for Explanations and Definitions)

INCOME:

What is Father's gross monthly income from all sources?	$_____
What is Mother's gross monthly income from all sources?	$_____
How many children are covered by this child support calculation?	#_____

CHILD CARE EXPENSE:

How much is the monthly child care expense?	$_____
How much of this is paid by Father?	$_____
How much of this is paid by Mother?	$_____

HEALTH INSURANCE:

Who pays the monthly health insurance premium? (Circle one)	Father	Mother
How much is the monthly premium for the plan that includes the children?	$_____	
How much would the monthly premium be for that parent alone?	$_____	

If NO Health Insurance:

Who was ordered to pay "cash medical"? (Circle one)	Father	Mother
How much was ordered for "cash medical"?	$_____	
Who ordered the payment for "cash medical"? (Circle one)	Court/judge	CSEA/OCSH/ child support agency

OVERNIGHTS WITH THE CHILDREN:
(if both parents have more than 143 overnights):

How many overnights per year does Father have?	#_____
How many overnights per year does Mother have?	#_____

APPENDIX F