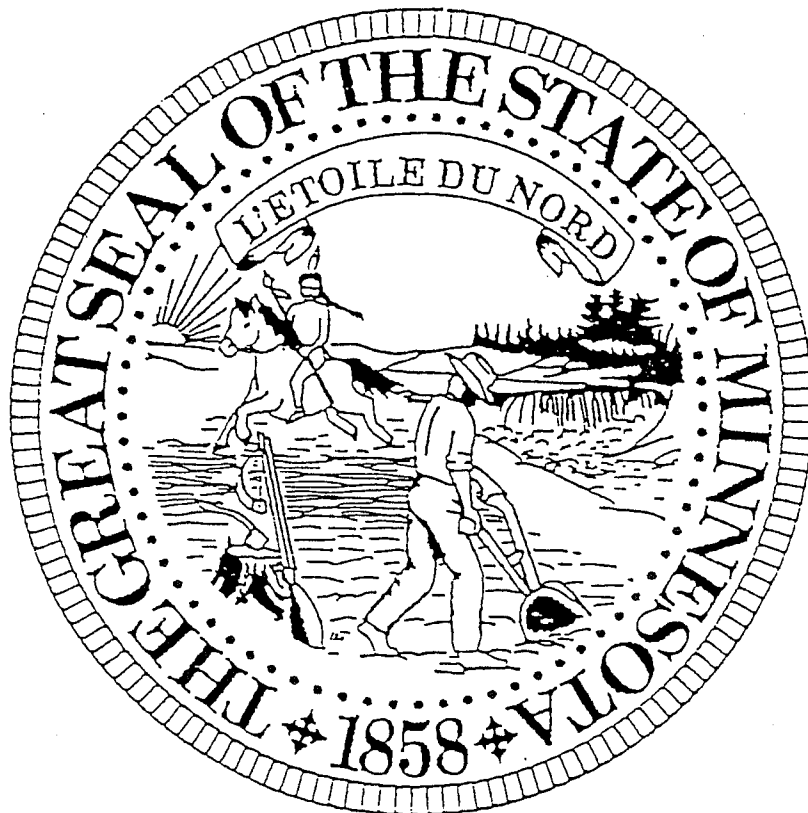


**REPORT TO THE MINNESOTA LEGISLATURE**  
**ON THE**  
**MINNESOTA CHILD SUPPORT GUIDELINES**



**PREPARED BY**  
**THE OFFICE OF CHILD SUPPORT ENFORCEMENT**  
**MINNESOTA DEPARTMENT OF HUMAN SERVICES**

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## INTRODUCTION

The purpose of this report is to meet the requirements under Laws of Minnesota, 1993, Chapter 340, section 57, to study and make recommendations on (1) the feasibility of converting from the current Minnesota child support guidelines to an income shares formula for determining child support; and (2) guidelines or formulas for the computation of child support in cases involving joint or split custody, including data analyses to determine the impact of the formula(s) on child support based on different income levels and the number of children involved.

The report will:

1. Provide a brief operational description of the child support enforcement program;
2. Describe the evolution of the child support guidelines;
3. Describe the Income Shares model for the computation of child support;
4. Discuss the issues considered during the feasibility study of the Income Shares model;
5. Discuss the issues of joint and split physical custody and subsequent children; and
6. Present the conclusions and recommendations of the Commissioner's Advisory Committee for Child Support Enforcement Guidelines Study committee.

## CONTRIBUTORS

To prepare this report the Commissioner of Human Services Advisory Committee for Child Support Enforcement established a Child Support Guidelines Committee which includes members of the Minnesota legislature and the Commissioner's Advisory Committee for Child Support Enforcement, representatives from the State Office of Child Support Enforcement, the judiciary, the private bar, county attorneys, and advocacy groups representing the interests of parents and children. A list of committee members is included at the end of this report.

## THE MINNESOTA CHILD SUPPORT ENFORCEMENT PROGRAM

The Minnesota child support enforcement program was created in 1975, based upon Public Law 93-647, Title IV-D of the Social Security Act. Title IV-D required all states participating in the Title IV-A (Aid to Families with Dependent Children - AFDC) program to establish statewide child support enforcement programs complying with federal regulations. The purpose of the program was to reduce public assistance expenditures through the recovery of funds from parents absent from the home.

The federal Child Support Amendments of 1984 redefined the child support program from an AFDC recovery program to a service-oriented program, expanded program requirements and required that child support enforcement services be made available for all children. With the Family Support Act of 1988, Congress further strengthened enforcement methods, elaborated on requirements for child support guidelines, and clarified the program's role as one of a service to both parents with advocacy only on behalf of the best interests of children. Minnesota's implementation of federal law is primarily contained in State statute in Chapters 256, 257, 518 and 518C.

Under Minnesota's child support enforcement program structure, direct services are provided by the county agencies. Supervisory responsibility for child support enforcement services is held by the Department of Human Services Office of Child Support Enforcement. County child support services include locating absent parents, establishing paternity, establishing child support orders, enforcing support orders, and accounting for and distributing support. Child support services are provided to families receiving public assistance, who must cooperate with the IV-D agency as a condition of eligibility, and families who apply for services and pay a \$25 application fee.

As of June 30, 1993, the end of State Fiscal Year 1993, child support cases totaled 176,000 statewide. Of that total, 73,000 were public assistance cases and 84,000 were non-public assistance cases. Collections totaled \$221,500,000.

Funding for the child support program is provided by county, state and federal governments through cost sharing and incentive payments. The majority of program funding is provided by the federal government.

## THE EVOLUTION OF CHILD SUPPORT GUIDELINES

"The Guidelines must determine how the lost economies of scale, and the resultant reduction in living standards, are to be distributed among the child(ren), the noncustodial parent and the custodial parent." Bassi & Barnow, "Expenditures on Children and Child Support Guidelines, " 12 Journal of Policy Analysis and Management, 478 (1993).

Minnesota's child support guidelines, the first statutorily enacted guidelines in the country, were enacted by the 1983 Minnesota legislature. Hennepin County guidelines, in use since the 1970s, provided the model for the State guidelines.

The State child support guidelines were initially advisory only and aimed at cases in which public assistance was being expended. The guidelines were based upon the premise that the child support amount should be a certain percentage of the noncustodial parent's income. The name for this model of child support guideline is, appropriately enough, the Percentage of Income model. The exact percentage amount is dependent upon the income of the obligor and the number of children to be supported. The percentage applies to the net, as opposed to gross, income of the obligor. At the lowest income levels that percentage for one child was 14% of an obligor's net income and 25% at the highest income levels. The percentages increased 3 to 5% depending upon income level for each additional child that was included in the order.

The percentage of income model does not explicitly consider the income of the custodial parent, but rather it assumes that the custodial parent spends the same percentage of income toward the support of the child as the noncustodial parent. The ease of application of the guidelines and the simplicity inherent in consideration of only the obligor's income were considered advantages of this guideline approach.

One year after Minnesota enacted its guideline statute, Congress passed the Child Support Amendments of 1984 which mandated that all states adopt numerical formula guidelines for the determination of child support orders. The federal law allowed states to determine their own formulas and gave them three years to implement the guidelines. Low levels of child support throughout the nation and increasing poverty rates for children were the prime motivators behind the congressional mandate.

The 1984 Child Support Amendments also included an appropriation of funds for a study of child support guidelines. It was hoped that the results of the study would be helpful to states as they

developed their own models and that it would be of assistance to Congress for the further development of legislation in this area. A commission, in conjunction with the Institute for Court Management, was established consisting of public policy experts and family law professionals to research the necessary ingredients of a child support guideline. The Income Shares guideline model resulted from the work of that commission and has been the most influential model on state guidelines adopted to date.

In 1988 Congress, through the Family Support Act, further strengthened guideline requirements by mandating that the guidelines be presumptive as opposed to advisory, difficult to deviate from, and that they must apply to all child support orders in the state - not just those involving public assistance or cases serviced by the IV-D agency. The 1988 Family Support Act also required the states to review their child support guidelines every four years to insure that they continue to reflect the cost of raising children and the economics of families.

#### The 1990 Study of the Minnesota Child Support Guidelines

The Minnesota child support guidelines were reviewed by the Department of Human Services in 1990. The Department was assisted in this review by Policy Studies Inc., a Denver based consulting firm that provides technical assistance to many states with respect to child support related issues. The purpose of the review was to study whether the guidelines provided adequate support for children and created equitable obligations for parents. Written reports of the findings of this study are available through the Department of Human Services Office of Child Support Enforcement.

As part of the review process, parents and many other interested parties gave testimony at public hearings held throughout Minnesota. Meetings were held with advocacy groups for parents and children and with representatives of the family law bar, judiciary and practitioners in the child support enforcement field. The legal and social history of the Minnesota child support guidelines was summarized.

The study also included individual examination and analysis of several different guidelines models for the calculation of child support. The Income Shares guideline model was specifically examined as were the Percentage of Income model and the Living Standards Equalization model. A brief description of the Income Shares and Living Standards Equalization models follows.

### **The Income Shares Guideline**

The Income Shares guideline apportions child support between the parents based upon economic estimates of the costs of raising children. The underlying principle of the model is that children of parents who do not live together are entitled to the same percentage of parental income that they would have received had the family remained intact. The Income Shares guideline essentially determines the income of each parent, combines the income of the two parents, determines how much an intact family with that level of income would spend to support a child, and apportions that child support cost between the parents based on their respective share of their combined incomes. Additional expenses, such as child care and medical care are also similarly apportioned between the parents.

### **Living Standards Equalization Model**

The Living Standards Equalization model is designed to equalize the economic situation between the custodial parent and noncustodial parent households. The intended benefit of this approach to calculating child support is that it most adequately ensures that children continue to enjoy the same standard of living that they had prior to the separation of their parents. It considers the income of both parents, determines what proportion is needed to maintain equivalent living standards, and allocates combined incomes between the households accordingly. The Living Standards equalization model was not used by any states at the time of the review but it received support from many individuals as the method most fair to children. Others felt it that it increased the income of the custodial parent household to an inappropriate degree.

The results of the 1990 Minnesota Child Support Study were presented to the 1991 Legislature. The report concluded that the percentage of income formula in place at the time yielded child support orders that were well within the range of orders resulting from guidelines that had been implemented in other states. The inclusion of day care consideration in the income shares model resulted in higher orders, but when child care was removed from the formulas, despite fundamentally different theoretical foundations, the actual orders resulting from the percentage of income approach and the income shares approach, for the most part, were not widely disparate.

There were no substantive changes made to the Minnesota guidelines in the 1991 legislative session.



## Changes Made by the 1993 Minnesota Legislature

Minnesota's guideline has changed little in its basic premise in the past decade. It remains based upon the same percentages of the income of the noncustodial parent. Changes over time have primarily served to limit or define the net income available for use in the calculation of child support by excluding spousal income, most voluntary overtime income, and reasonable pension deductions.

The 1993 Legislature made several changes to the Minnesota guidelines. The minimum income level for the application of the guideline was raised from \$400 to \$550 net monthly income. The cap, or the maximum income level to which the guidelines are to be applied, was raised to \$5000 net monthly income. with provisions for adjustment in accordance with the Consumer Price Index.

Additionally, provisions were added to apportion the costs of work and education related child care between the parents. The legislature considered that in the decade since the guidelines were adopted, both the costs associated with child care and the numbers of households with custodial parents needing child care have increased significantly. It was felt that this must be factored into the amount of a child support award. Testimony revealed that the cost associated with child care varied widely throughout the state and from family to family and also varied significantly depending upon the age of the child. This made it necessary to separately compute the child care rather than incorporate the costs into the existing percentages.

Calculation of the child care portion of the child support order is different from the percentage of income approach in that it considers the income of both parents and allocates the direct costs of the child care to the parents in proportion to their respective share of the combined income of the parents. It is actually an Income Shares model of sorts. SEE ATTACHMENT A.

## The Future of Child Support Guidelines

In accordance with state and federal law, the next review of the Minnesota state guidelines is to occur in 1994 with a report to the Legislature in 1995. The federal government is considering establishing national child support guidelines that would be applied uniformly in all states. The federal Downey-Hyde Child Support proposal includes national child support guidelines based on an Income Shares model. The U.S. Commission on Interstate Child Support recommended that Congress create a National Child Support Guidelines Commission not later than January 15, 1995 for the purpose of studying the desirability of national child

support guidelines. The Clinton administration is also reportedly considering proposing some national child support guidelines. There has been no specific model proposed by the Clinton administration.

It should also be noted that the 1993 Legislature additionally mandated that the Department of Human Services develop and implement an statewide administrative process for the establishment and enforcement of child support orders. Though it is not known at this point what kind of process will definitively be implemented, it is the hope of the Department of Human Services that the child support guidelines complement the administrative system in terms of being simple, streamlined and uniform and that it will be easy for use by child support officers and parties without counsel to understand and use.

#### INCOME SHARES GUIDELINES FEASIBILITY STUDY PROCESS

The Income Shares model was developed by the congressional commission established by the 1984 Child Support Amendments. Many of the states which adopted guidelines subsequent to 1984 chose the Income Shares model. In addition, some of those states who have reviewed their guidelines in recent years have also chosen this approach.

The 1993 Minnesota legislature, in addition to making the changes to the guidelines discussed above, also required the Commissioner of Human Services Advisory Committee for Child Support Enforcement to study and make recommendations on the Income Shares guideline model. A Child Support Guidelines Study Committee was formed to study the Income Shares approach to child support establishment. During a series of meetings held monthly from August through December of 1993, the Guidelines Committee addressed the issue of the feasibility of converting to an Income Shares guideline model and methods of calculating support in joint physical and split custody cases. The study process entailed review of other states' income shares and other model guidelines, reading of reports related to the economic costs of child rearing, reexamination of the 1990 Minnesota Child Support Guidelines study, reading of numerous journal articles and also included heavy reliance upon the expertise of the committee's members.

The committee was originally divided on the feasibility of converting to the Income Shares model for various reasons. While most of the committee members would concede that it was feasible in terms of being possible, there was no consensus that a conversion to an income shares approach would result in child support orders that were more adequate, fair or supportive of the interests of children and parents.

After several meetings the committee decided that there was insufficient time and information available to resolve all of the necessary issues that needed resolution prior to making any recommendation. Some of the issues that were deemed to need resolution include issues of self-support reserves, treatment of assistance payments, valuation of in-kind services and consideration of income caps. Perhaps the most critical piece of information that was not available to the satisfaction of the committee members was accurate and current information about consumer expenditures on child related expenses. The data that is currently available does not reflect current expenditures in a manner such that it makes sense to apply the information to non-intact families living in Minnesota in the 1990s. There was concern that with out adequate information a model for child support would be developed that would actually negatively impact certain categories of persons, particularly those at or near the poverty level.

The committee felt that an issue as critical to children and child support enforcement as the actual guidelines needs adequate and complete information and analysis before any recommendations on conversion can be made. The child support guidelines are the cornerstone of the enforcement system - if the actual child support orders fail to adequately protect the interests of children, then regardless of our other efforts, the child support system will not live up to the expectations of the federal and state governments, the citizens of the state or the many men, women and children involved in the child support enforcement system. The committee wished to spend the coming year on this topic and be a part of the required 1994 child support guidelines review. Committee members from the Legislature and close to the legislative process also felt that the 1994 legislative session may be too short for a major guidelines bill to be heard and that the time period would be better spent examining guidelines issues in order to make strong and definitive recommendations at a later time.

The committee did feel that it had adequate information to address methods of calculating support in joint physical and split custody cases. The committee also considered the issue of multiple families and subsequent children and derived certain principles for application and a draft legislative proposal.

#### GUIDELINES FOR JOINT PHYSICAL AND SPLIT CUSTODY

Joint physical custody refers to situations in which a child resides, at different times, with both parents. As used in this report, it is intended to cover those cases in which the court specifically orders joint custody and not cases of extensive visitation. Split custody describes the situation where both parents have one or more of the parties' children living with him or her.

The committee recognized that, with some exceptions, it is beneficial to children to know and spend time with both of their parents. However, shared custody often results in an increase of total expenditures necessary to raise the child. The issue is how to allocate these increased total costs between the families.

#### Joint Custody

The allocation of support in joint custody cases is difficult because each joint custody case has a different arrangement - in some cases, joint custody may necessitate that the non-primary custodial parent maintain a separate living space for the child and incur those additional expenses. In other situations, there may be no additional residential expenses incurred. Parents vary greatly in the manner in which they decide to apportion the costs of such things such as clothes, recreational items such as toys, books and bikes, school supplies, lessons, and camps. Food, transportation and entertainment costs are the only items for which the non-primary custodial parent definitely incurs expenses. Some state guidelines which have considered joint custody increase the amount of the costs to be allocated by 1.5 to reflect the increased total costs of joint custody.

It is because of these difficulties that the committee did not endorse any codification of existing case law. Current case law, particularly at Valento v. Valento, 385 N.W.2d 860 (Minn. App. 1986) uses what is referred to as a cross award formula to allocate costs. While this approach may be appropriate in certain situations, it is not universally applicable and the committee felt that the determination of child support in a joint custody situation was better left to judicial discretion.

#### Split custody

The 1990 Minnesota Child Support Guideline Study concluded that the split custody formula specified in Sefkow v. Sefkow, 427 N.W.2d 203 (Minn. 1988) was appropriate and simple, though not consistently utilized throughout the state. The Guidelines Study Committee recommended that the approach be codified into law to ensure uniformity. No draft language was considered.

#### GUIDELINES FOR SUBSEQUENT CHILDREN

Multiple families are increasingly common, indeed, studies show that they represent the majority of cases, not the exception. Any guideline that fails to adequately address multiple families has the potential to only being applicable in the minority of cases - this possibility runs counter to the philosophy of the guidelines. Recent case law in Minnesota has complicated, rather than clarified, the issues involved in multiple family cases. It

is critical that the child support guidelines address this issue to provide for the interests of children, promote efficiency and uniformity and give to custodial and noncustodial parents some degree of predictability. The increasing use of the review and adjustment of child support orders and the possibility of moving toward an administrative process system increase the need to have the guidelines address multiple families.

Situations in which there are multiple families are those that are likely to have the greatest variation in orders from case to case. Because the Minnesota guidelines do not comprehensively address how to determine child support in cases in which there are multiple families, judicial discretion remains the rule. There are many policy choices that must be made in attempting to deal with multiple families such as treatment of spousal or step-parent incomes and order of birth. Any policy decision necessitates a clarification of the values that inform the decision. The Child Support Guidelines Study Committee considered and discussed the issues of subsequent families and concluded that it was important for parents to know and understand that they have obligations to their first born children, and that their obligations to their first born children should be considered before they make the choice to assume obligations for second families. The committee also felt that in so very many multiple family situations, there is often insufficient income available for all persons and that children of subsequent families should not be adversely impacted because of parental decisions. An attempt was made to accommodate and incorporate these two values.

The committee considered and approved the following draft language. It is a defensive use only, modified reduced ability approach. A "defensive use only" approach means that the obligor may use the fact that he or she has subsequent children as a defense to a motion brought to increase the amount of child support for an earlier born child. The obligor would not be allowed to bring an motion to reduce his or her child support solely on the basis that he or she had subsequent children. The "reduced ability" approach describes a model in which the separate obligations are separately deducted and that each time there is a reduction the percentage applies to that reduced amount, not to the entire net income. The "modification" refers to the distribution of the total child support that is due for all of the children under consideration - the proposed distribution modifies the current reduced ability practices.

518.551 MAINTENANCE AND SUPPORT PAYMENTS MADE TO WELFARE AGENCIES

Subd. 13. [ADJUSTMENT FOR ADDITIONAL DEPENDENTS]

(a) An obligor may not bring an action to modify an existing child support order on the grounds that the obligor has incurred subsequent legal responsibility for one or more children.

(b) If an obligee petitions to modify an existing child support order, all other children for whom the obligor is legally responsible may be considered in determining whether to increase the support. The court shall determine any modification in accordance with this subdivision.

(c) In any proceeding to establish or modify an order for child support, if the obligor is also legally responsible for the support of other children either by virtue of having a previously determined child support order or because he or she is the legal father or mother of child currently residing in his or her household, the child support obligation for the child who is the subject of the instant support action shall be determined as follows:

(1) determine the obligor's net monthly income in accordance with Subd. 5(b);

(2) subtract any child support orders that are currently being paid by the obligor or subtract the guideline amount for the children currently residing in the obligor's household for whom the obligor is legally responsible;

(3) apply the guideline percentage formula for the child or children of the instant action to the adjusted net monthly income of (2);

(4) add the amount of the child support obligation from (2) and (3) together and divide by the total number of children;

(5) the amount reached in (4) is the amount of the child support that is to be ordered to be paid for each child who is the subject of the instant action.

(d) in any action for modification, if the calculation under (c) results in a reduction of an existing order for the child who is the subject of the instant support action, the court shall not order a reduction and shall order that the preexisting child support order amount be continued.

## CONCLUSIONS

The percentage of income model for the calculation of child support remains relatively simple and easy to use. It seems to work best in the more simple, "traditional" situations, for example those in which the parents were originally married, have no extreme differences in income, one parent retains sole physical custody, neither parent remarries and neither parent has previous or subsequent children. Over time, changes have been made to the Minnesota guideline to attempt to deal with the more realistic picture of family arrangements. The current guidelines do not deal comprehensively with all of the complex issues that face today's families. Many are uncomfortable with the notion of only considering the income of one parent. There may well be benefits in developing a model to more effectively and comprehensively address the needs of the children of our state, however, there is no guarantee that switching to an Income Shares model will meet these needs. We need to take a careful and comprehensive look at the structures of Minnesota families, collect accurate economic data and reach consensus on the purpose of the child support guidelines before any conversion would be in order.

As mentioned, one of the motivations behind the congressional mandate requiring all states to adopt child support guidelines was the desire to increase the adequacy of child support orders. This is a laudable and important goal. There is insufficient information for the Committee to be able to state affirmatively that switching to an Income Shares model in Minnesota will propel us toward that goal.

## RECOMMENDATIONS

The Commissioner of Human Services Advisory Committee for Child Support Enforcement Guidelines Study Committee recommends:

1. That Minnesota retain the Percentage of Income child support guideline and not switch to an Incomes Shares model at this point in time;
2. That the Department of Human Services, as part of the four year review of the child support guidelines scheduled for 1994, continue to consider the Income Shares model as one appropriate approach to more comprehensively addressing the situation of today's families and providing for adequate child support orders;

3. That the Minnesota Legislature codify existing case law regarding the determination of child support in situations of split custody;
4. That child support determinations continue to be made on a case by case basis for situations in which there is joint custody;
5. That the Minnesota Legislature enact into statute a defensive use only, modified reduced ability approach to determining child support in situations in which there are subsequent children.



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**CHILD CARE COST WORKSHEET**

|  | Obligor | Obligee | Combined |
|--|---------|---------|----------|
| 1. Net Income per Month  | \$      | \$      | \$       |
| 2. Child Support per Month   | -       | +       | N/A      |
| 3. Income plus/minus Support*<br><i>*plus for obligee/minus for obligor</i>  | =       | =       |          |
| 4. Party's proportionate share of combined income (divide each parent's income in line 3 by the combined income in line 3) | %       | %       | 100%     |

**CHILD CARE COST**

|   |    |
|---|----|
| 5. Total Yearly Child Care Cost:            | \$ |
| Less Federal Tax Credit (from line 6F)      | -  |
| Less Minnesota Tax Credit (from line 8S)    | -  |
| Total Adjusted Child Care Cost:             | \$ |
| Divided by 12:                              |    |
| 6. Monthly Adjusted Child Care Cost:        | \$ |
| 7. Times Obligor's percentage on Line 4:    |    |
| 8. Obligor's Monthly Child Care Obligation: | \$ |

**Definitions:**

- Net Income: Total income less Federal and State taxes, FICA, pension and union dues, cost of medical coverage and cost of dependent insurance coverage.
- Adjusted Gross Income: Gross income reduced by IRA and Keogh contributions, one-half of self-employment tax, self-employed health insurance deduction, penalty on early savings withdrawal or alimony paid.
- Earned Income: Compensation for personal services rendered, such as wages.

**FEDERAL TAX CREDIT:**

|   |    |
|---|----|
| 1F. Total yearly child care cost (same as line 5 above):  | \$ |
| 2F. Enter \$2,400 (\$4,800 if child care for 2 or more children):   | \$ |
| 3F. Enter custodial parent's earned income:   | \$ |
| 4F. Enter the smallest of line 1F, 2F or 3F:  | \$ |
| 5F. Enter the decimal amount from the below Federal table that applies to custodial parent's Adjusted Gross Income: |    |
| 6F. Multiply line 4F by the decimal amount on line 5F:  | \$ |

**STATE TAX CREDIT:**

|  |    |
|--|----|
| 1S. Custodial parent's Adjusted Gross Income:  | \$ |
| 2S. Custodial parent's annual Social Security or Railroad Retirement benefits not included in line 1S. | \$ |
| 3S. Custodial parent's annual payments to IRA, Keogh or other deferred compensation plan:              | \$ |
| 4S. Custodial parent's annual welfare payments (AFDC, MSA or GA):                                      | \$ |
| 5S. Custodial parent's other annual nontaxable income:   | \$ |
| 6S. Total of lines 1S, 2S, 3S, 4S and 5S:  | \$ |
| 7S. Credit amount (from the below Minnesota Table):  | \$ |
| 8S. Enter the smaller of line 6F or line 7S:   | \$ |

Revised: 12/93

IV-D Manual

| If CP's Adjusted Gross Income is: |              | Decimal Amount<br>Is: | If CP's Adjusted Gross Income is: |              | Decimal Amount<br>Is: |
|-----------------------------------|--------------|-----------------------|-----------------------------------|--------------|-----------------------|
| Over                              | But Not Over |                       | Over                              | But Not Over |                       |
| \$ 0                              | \$10,000     | .30                   | \$20,000                          | \$22,000     | .24                   |
| 10,000                            | 12,000       | .29                   | 22,000                            | 24,000       | .23                   |
| 12,000                            | 14,000       | .28                   | 24,000                            | 26,000       | .22                   |
| 14,000                            | 16,000       | .27                   | 26,000                            | 28,000       | .21                   |
| 16,000                            | 18,000       | .26                   | 28,000                            | No Limit     | .20                   |
| 18,000                            | 20,000       | .25                   |                                   |              |                       |

Federal Table

| If line 6 is: |                 | Fill in this amount on<br>line 7S if: |                           | If line 6 is: |                 | Fill in this amount on<br>line 7S if: |                              |
|---------------|-----------------|---------------------------------------|---------------------------|---------------|-----------------|---------------------------------------|------------------------------|
| over          | but not<br>over | one<br>dependent                      | two or more<br>dependents | over          | but not<br>over | one<br>dependent                      | two or<br>more<br>dependents |
| \$ 0          | \$14,730        | \$720                                 | \$1,440                   | \$21,730      | \$22,080        | \$342                                 | \$684                        |
| 14,730        | 15,080          | 702                                   | 1,404                     | 22,080        | 22,430          | 324                                   | 648                          |
| 15,080        | 15,430          | 684                                   | 1,368                     | 22,430        | 22,780          | 306                                   | 612                          |
| 15,430        | 15,780          | 666                                   | 1,332                     | 22,780        | 23,130          | 288                                   | 576                          |
| 15,780        | 16,130          | 648                                   | 1,296                     | 23,130        | 23,480          | 270                                   | 540                          |
| 16,130        | 16,480          | 630                                   | 1,260                     | 23,480        | 23,830          | 252                                   | 504                          |
| 16,480        | 16,830          | 612                                   | 1,224                     | 23,830        | 24,180          | 234                                   | 468                          |
| 16,830        | 17,180          | 594                                   | 1,188                     | 24,180        | 24,530          | 216                                   | 432                          |
| 17,180        | 17,530          | 576                                   | 1,152                     | 24,530        | 24,880          | 198                                   | 396                          |
| 17,530        | 17,880          | 558                                   | 1,116                     | 24,880        | 25,230          | 180                                   | 360                          |
| 17,880        | 18,230          | 540                                   | 1,080                     | 25,230        | 25,580          | 162                                   | 324                          |
| 18,230        | 18,580          | 522                                   | 1,044                     | 25,580        | 25,930          | 144                                   | 288                          |
| 18,580        | 18,930          | 504                                   | 1,008                     | 25,930        | 26,280          | 126                                   | 252                          |
| 18,930        | 19,280          | 486                                   | 972                       | 26,280        | 26,630          | 108                                   | 216                          |
| 19,280        | 19,630          | 468                                   | 936                       | 26,630        | 26,980          | 90                                    | 180                          |
| 19,630        | 19,980          | 450                                   | 900                       | 26,980        | 27,330          | 72                                    | 144                          |
| 19,980        | 20,330          | 432                                   | 864                       | 27,330        | 27,680          | 54                                    | 108                          |
| 20,330        | 20,680          | 414                                   | 828                       | 27,680        | 28,030          | 36                                    | 72                           |
| 20,680        | 21,030          | 396                                   | 792                       | 28,030        | 28,380          | 18                                    | 36                           |
| 21,030        | 21,380          | 378                                   | 756                       | 28,380        | and over        | Not eligible                          |                              |
| 21,380        | 21,730          | 360                                   | 720                       |               |                 |                                       |                              |

Minnesota Table

\_\_\_\_\_ County Child Support Office

Regarding:  
IV-D Case Number:  
Family Court File No.:

Date:

**CHILD SUPPORT WORK SHEET**

|     |   |          |
|-----|---|----------|
| 1.  | Obligor's Monthly Gross Salary  | \$ _____ |
|     | Other income  |          |
| 2.  | Stocks/Bonds/Interest   | _____    |
| 3.  | Rental Property   | _____    |
| 4.  | Contract Payments   | _____    |
| 5.  | Unemployment Compensation   | _____    |
| 6.  | Disability Benefits   | _____    |
| 7.  | Veterans Benefits   | _____    |
| 8.  | Other   | _____    |
| 9.  | Total Gross Monthly Income  | \$ _____ |
|     | Deductions  |          |
| 10. | Federal Income Tax  | _____    |
| 11. | State Income Tax  | _____    |
| 12. | Social Security Deduction   | _____    |
| 13. | Reasonable Pension Deduction  | _____    |
| 14. | Union Dues  | _____    |
| 15. | Cost of Dependent Insurance   | _____    |
| 16. | Cost of Individual or Group Health/Hospitalization Coverage or an Amount for<br>Actual Medical Expenses | _____    |
| 17. | Child Support or Maintenance Order(s) Currently being Paid  | _____    |
| 18. | Total Monthly Deductions  | \$ _____ |
| 19. | Obligor's Total Net Income  | \$ _____ |
| 20. | Number of Children for this Order   | _____    |
| 21. | Percent Of Income for Child Support   | _____ %  |
| 22. | Total Monthly Child Support Order (if no Child Care)  | \$ _____ |
| 23. | Obligor's Child Care Costs (if present, see Line 7 of CHILD CARE COST WORKSHEET)                        | _____    |
| 24. | Total Monthly Child Support Order   | \$ _____ |

