

## PARENT'S WORKSHEET INSTRUCTIONS

This worksheet provides the information the court needs to determine child support amounts in accordance with Arizona's Child Support Guidelines. You may get a copy of the Guidelines on the Internet at: <http://www.gilacountyaz.gov>, Clerks Office, Superior Court Forms.

### COMPLETE THIS WORKSHEET IF:

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

**Need help with calculations? Use the free Online Child Support Calculator at the Superior Court's website at <http://www.supreme.state.az.us/childsup> to perform the calculations for you. Click "Calculate Support" and the following forms will automatically be filled in with the information from the Entry Form:**

- Parent's Worksheet for Child Support Amount
- Child Support Order
- Order of Assignment

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

- Your case number.
- Your monthly gross income and that of the other parent.
- The monthly cost of medical insurance for the minor children who are the subject of this action.
- Monthly childcare amounts paid to others.
- The number of days the minor child(ren) spend with the non-custodial parent.
- Monthly obligations of yourself and the other parent for child support or court-ordered spousal maintenance/support.

**FOLLOW THESE INSTRUCTIONS WHICH ARE NUMBERED TO MATCH THE IDENTIFYING NUMBERS IN PARENTHESES ON THE FORM. TYPE OR PRINT NEATLY USING BLACK INK.** The number *in brackets after* the instructions tells you where to look in the **Guidelines** for this item, for example, [Guidelines 5].

### BASIC INFORMATION

- (1) Type or print the information requested at top left for the person who is filing this form. Check the appropriate box to indicate whether you are the Petitioner or Respondent in this case, and also whether you are represented by an attorney. (The spaces marked for "Attorney Name," "Bar No.," etc, are used only if an attorney is preparing this form.)
- (2) Type or print the name of the county in which this worksheet is being filed. (This may already be printed on the form.)
- (3) Type or print the name of the persons shown as the Petitioner and the Respondent on the original petition to establish support or on the Order that established support.
- (4) Type or print your case number and the ATLAS number. If you do not have a case number, leave this item blank. If you do not have an ATLAS number, leave this item blank.
- (5) Enter the number of minor children from this relationship for whom support is being sought in this court action.
- (6) Check the box to indicate which parent has "primary legal decision making". If not stated directly in a Court Order, who does (do) the minor children live with most of the time?

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

### **MONTHLY GROSS INCOME**

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- Terms such as “gross income” and “adjusted gross income” as used here do not have the same meaning as when they are used for tax purposes.
  - “Gross Income” is not your “take home pay”, it is the higher amount shown before any deductions are taken out of your check.
  - If you are converting a weekly “gross income” figure to a “monthly gross income” figure, multiply the weekly amount by 4.33 (52 weeks divided by 12 months = 4.33 average weeks in a month).
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- (9) Type or print the total amount of your Gross Income each month. Gross income means the amount before taxes and other deductions are taken out. For income from self-employment, rent, royalties, proprietorship of a business, joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. What you include as “ordinary and necessary expenses” may be adjusted by the court, if deemed inappropriate for determining gross income for child support. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.

#### **Gross Income includes monies from:**

- Salaries
- Bonuses
- Worker’s Compensation Benefits
- Wages
- Dividends
- Disability Insurance (including Social Security disability)
- Annuities
- Royalties
- Commissions
- Capital Gains
- Interest
- Self-employment
- Severance Pay
- Unemployment Insurance Benefits
- Income from a Business
- Pensions
- Rental Income
- Prizes
- Social Security Benefits
- Trust Income
- Recurring Gifts
- Spousal Maintenance (alimony) (Item 11)

Gross Income **does not include** benefits from public assistance programs such as Temporary Assistance for Needy Families (TANF), Supplemental Social Security Income (SSI), Food Stamps, and General Assistance (GA); and, it **does not include** child support payments received.

Also type or print the total monthly gross income for the other parent, to the best of your knowledge. If a parent is unemployed or underemployed, you may ask the court to attribute income to that parent by entering the amount of what you think that parent would be earning if he or she worked at full earning capacity. The court shall presume, in the absence of contrary testimony, that a non-custodial parent is capable of full-time employment at least at the federal adult minimum wage. [Guidelines 5.E.] This presumption **does not** apply to non-custodial parents under the age of eighteen who are attending high school. If gross income is attributed to the parent receiving support, appropriate childcare expenses may also be attributed at Item 18.

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

documentation such as a statement of earnings from your employer showing year-to-date income. If you are completing this Parent's Worksheet as part of a modification proceeding and the income you show for the other party is different from that listed on the court's most recent findings regarding income of that parent, you must attach documentation of the amount **or** mark the box in Item 8 to show that the income amount is estimated or attributed and explain the basis for the amount shown.

### **ADJUSTMENTS TO MONTHLY GROSS INCOME**

(10-11) Type or print the total monthly amount of court-ordered spousal maintenance/alimony you and/or the other parent actually **pay to** a former spouse **or receive from** a former spouse. Also, the amount that is paid or received or *will be* paid or received in this court case each month. Spousal maintenance/alimony paid is a deduction from gross income. Spousal maintenance/alimony received is an addition to gross income. [Guidelines 2.C. and 6.A.]

(12) Type or print the total amount of court-ordered child support you and/or the other parent actually pay [Guidelines 6.B.] each month for children of other relationships, And/Or, if you and/or the other parent are the custodial parent of minor child(ren) of other relationships, based on a "simplified application of the Guidelines", determine an adjustment to enter based on the amount of court-ordered child support you "contribute". [Guidelines 6.C.] Court-ordered *arrearage* payments are not included in either case.

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

A parent having gross monthly income of \$2,000 supports a natural or adopted minor child who is not the subject of the child support case before the court and for whom no child support order exists. To use the Simplified Application of the Guidelines, locate \$2,000 in the Combined Adjusted Gross Income column of the Schedule. Select the amount in the column for one child, \$420. The parent's income may be reduced up to \$420, resulting in an Adjusted Gross Income of \$1,580.

(13) You may ask the court to consider the financial obligation you have to support other natural or adopted minor children for whom there is no court order requiring you to pay support. If you choose to do this, the adjustment amount you may request is determined by a "simplified application of the guidelines". On the Schedule of Basic Child Support Obligations, find the amount that is closest to the adjusted gross income amount of the parent requesting an adjustment. Go to the column for the number of children in question. Enter the amount shown there in Item 13. [Guidelines 6.D.]

(14) **Adjusted Gross Income.** For each parent, add or subtract the numbers in Items 10 through 13 from the number in Item 9. Write the results for each parent on the line in Item 14. This is the Adjusted Monthly Gross Income for each parent. [Guidelines 7]

### **COMBINED ADJUSTED MONTHLY GROSS INCOME**

(15) Add the two numbers in Item 14 together (the one for the father and the one for the mother). This total is the Combined Adjusted Monthly Gross Income.

**BASIC CHILD SUPPORT OBLIGATION** You **MUST** view the "Schedule of Basic Child Support Obligations" in the Guidelines (pages 20-29) to answer (16). **OR** you can use the online child support calculator to calculate the amount for you automatically.

(16) On the **Schedule of Basic Child Support Obligations** locate the amount that is closest to the Combined Adjusted Monthly Gross Income listed in Item 15. Go to the column for the number of minor children listed in Item 5. This amount is your Basic Child Support Obligation; enter this amount for Item 16. [Guidelines 8]

### **PLUS COSTS FOR NECESSARY EXPENSES**

Place in the column for the parent paying the expenses.

(17) Type or print the monthly dollar amount of that portion of the insurance premium that is or will be paid for court-ordered medical, dental and/or vision care insurance for the minor child(ren) who is/are the subject(s) of this order. [Guidelines 9.A.]

- (18) If the parent with primary legal decision making is working or if you have attributed income to that parent in Item 9, type or print the monthly cost of work-related child care that parent pays. If these costs vary throughout the year, add the amounts for each month together and divide by 12 to annualize the cost.

[Guidelines 9.B.1.] (See Guidelines for rules and chart concerning income).

If the non-custodial parent pays for work-related childcare during periods of physical custody, the amount paid by that parent may also be included here (each month's amount added together and divided by 12 to annualize the cost)..

- (19) Type or print the monthly costs of reasonable and necessary expenses for special or private schools and special educational activities. These expenses must be agreed upon by both parents or ordered by the court. [Guidelines 9.B.2.]
- (20) If any of the children for whom support is being ordered are gifted or handicapped and have special needs that are not recognized elsewhere, the additional monthly cost of meeting those needs should be entered here. [Guidelines 9.B.3.]
- (21) **MINOR CHILDREN 12 AND OVER.** If there are no minor children 12 or over, enter "0" or "N/A" and SKIP to Item 22. Average expenditures for minor children age 12 or older are approximately 10% higher than those for younger children, therefore the Guidelines call for an adjustment of up to a maximum of 10% to account for these higher costs. If support is being determined for minor children 12 or older, in the first blank, enter the number of minor children 12 or older. In the next blank enter how many percent (one, to a maximum of ten percent) you think the amount of child support should be adjusted (increased) due to the child or children being 12 or older.

**If all minor children are 12 or over:**

- Multiply the dollar amount from (16), the Basic Child Support Obligation, by the (up to 10) percent increase, which results in the monthly dollar amount of increase.
- Enter this amount for Item 21. The highest possible increase would be 10% of the basic child support obligation. [Guidelines 9.B.4.]

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

- Divide the basic support obligation (Item 16) by the total number of children.
- Multiply that figure by the number of minor children 12 or over.
- Then multiply the result by the adjustment percentage (up to 10%), and enter this amount for Item 21. [Guidelines 9.B.4.]

**EXAMPLE A: All minor children 12 or older, Basic Child Support Obligation \$300, and 10% Adjustment:**

Multiply Basic Child Support Obligation by % Adjustment:  $\$300 \times .10 = \$30.00$

**EXAMPLE B: Three children, Two 12 or older, Basic Child Support Obligation \$300, 10% Adjustment:**

- Divide Basic Child Support Obligation by total number of children:  $\$300 / 3 = \$100$
- Multiply answer by the number of children 12 and older:  $\$100 \times 2 = \$200$
- Multiply result by the Adjustment Percentage:  $\$200 \times .10 = \$20.00$

- (22) Add the amounts from Items 17, 18, 19, 20 and 21, including both the amounts for you and the amounts for the other parent. Enter the total amount on the line in Item 22.

**TOTAL CHILD SUPPORT OBLIGATION**

- (23) Add the amounts from Items 16 and 22. Enter the total amount on the line in Item 23. This is the Total Child Support Obligation amount.

**EACH PARENT'S PERCENTAGE (%) OF COMBINED INCOME** [Guidelines 10]

- (24) For each parent, **divide** the amount written in Item 14 (Adjusted Gross Income) by the amount written in Item 15 (Combined Adjusted Gross Income). This will probably give you a decimal point answer less than 100%. However, if one parent earns all of the income for the family, this number will be 100%.

EXAMPLE:     Item 14 =   \$ 600  
                  Item 15 =   \$1000     \$600 divided by \$1,000 = .60 or 60%

**EACH PARENT'S SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION**

- (25) For each parent, multiply the number in Item 23 by the number for that parent in Item 24. This equals the dollar amount of each parent's share of the total child support obligation.

EXAMPLE:     Item 23 =           \$189  
                  Item 24 =           60% \$189 x .60 = \$113.40

**ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME (VISITATION) (for NON-Custodial Parent)**

- (26) If time with each parent is essentially equal, *neither* party receives a parenting time adjustment and you may SKIP to Item 27. [Guidelines 12]

Based on the information below, check the box to indicate whether "Parenting Time Table A" or "Parenting Time Table B" applies to the situation regarding the parent who does not have PRIMARY custody, that is, the parent that the children do NOT live with – or live with the LEAST amount of time.

To adjust for costs associated with parenting time, first determine the total number of parenting time days indicated in a court order or parenting plan or by the expectation or past practice of the parents. Using the definitions below, add together each block of parenting time to arrive at the total number of parenting time days *per year*. Only the time spent by a child with the non-custodial parent is considered. Time that the child is in school or in childcare is not considered.

For purposes of calculating parenting time/visitation days:

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

**"Parenting Time Table A"** assumes that as the number of visitation days approaches equal time sharing (143 days and above), certain costs usually incurred only in the custodial household are assumed to be substantially or equally shared by both parents. These costs are for items such as the child's clothing and personal care items, entertainment, and reading materials.

**Parenting Time Table B:** If, however, the assumption that such costs are duplicated and shared nearly equally by both parents, is proved *incorrect*, use **"Parenting Time Table B"** to calculate the visitation adjustment for this range of days (and check the box for "Table B" for item (26)).

PARENTING TIME TABLE A			
Number of Visitation Days	Adjustment Percentage	Number of Visitation Days	Adjustment Percentage
0 - 3	0	116 - 129	.195
4 - 20	.012	130 - 142	.253
21 - 38	.031	143 - 152	.307
39 - 57	.050	153 - 162	.362
58 - 72	.085	163 - 172	.422
73 - 87	.105	173 - 182	.486
88 - 115	.161		

PARENTING TIME TABLE B	
Number of Visitation Days	Adjustment Percentage
143 - 152	.275
153 - 162	.293
163 - 172	.312
173 - 182	.331

(27)

- For *your* entry for Item (27), add up the total parenting time days for the non-custodial parent.
- Determine whether Table A or Table B applies.
- Look at the appropriate table ("A" or "B") and find the "Percentage Adjustment" that applies to the number of parenting time days.
- Multiply that percentage by the amount listed for Item (16)

**EXAMPLE:**

If the total amount of parenting time for the NON-CUSTODIAL parent amounts to 75 days and Table A applies, and the amount listed for Item (16), the Basic Child Support Obligation, is \$1000: Look at Table A to see in where "75" fits in. "75" falls between 73 and 87 days, and the Adjustment Percentage listed for that range of numbers is .105. You would then take the dollar amount listed for Item (16), and multiply it by that percentage.

In this example that would be:

Amount from Item (16)	\$1000
<u>x Adjustment Percent from Table</u>	<u>x .105</u>
Answer for Item (27)	105.00 or \$105.00

This is the amount you would enter as your answer for Item (27) for either the Father *or* the Mother (ONLY), whichever parent the children **don't** live with the majority of the time.

**MEDICAL INSURANCE PREMIUM ADJUSTMENT**

(28) If the parent who will be ordered to make the child support payment is the same parent who will pay the minor children's health, dental and/or vision care insurance premiums, enter the amount from Item 17 here.

**NON-CUSTODIAL CHILD CARE ADJUSTMENT**

(29) If the parent who will be ordered to make the child support payments pays for work-related child-care during periods of visitation, enter the amount from Item 18.

**EXTRA EDUCATION ADJUSTMENT**

(30) If the parent who will be ordered to make the child support payment is the same parent who will pay the children's reasonable and necessary expenses for attending private or special schools, enter the amount from Item 19 here.

**EXTRAORDINARY/SPECIAL NEEDS CHILD**

(31) If the parent who will be ordered to make the child support payment is the same parent who will pay the special needs of gifted or handicapped child(ren), enter the amount from Item 20 here.

**ADJUSTMENTS SUBTOTAL**

(32) For the non-custodial parent, add the amounts entered in Items 27, 28, 29, 30 and 31. Enter the total in Item 32.

**PRELIMINARY CHILD SUPPORT AMOUNT**

(33) For non-custodial parent: Subtract the amount in Item 32 from Item 25.  
For custodial parent: Write in the amount from Item 25 for that parent.

**SELF SUPPORT RESERVE TEST for Parent Who Will Pay Support**

- (34) To calculate the amount to enter in the column for this item:
- Enter *the paying parent's* adjusted gross income from Item 14.
  - Subtract \$903 (the self-support reserve amount).
  - Enter the remainder in the appropriate column for either the Father or the Mother, for Item 34. [Guidelines 15]

If the resulting amount is less than the preliminary child support amount, the court may reduce the current child support order to the resulting amount after first considering the financial impact the reduction would have on the custodial household. The test applies only to the current support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's (the person obligated to pay) arrears. Absent a deviation, the preliminary child support amount or the result of the self-support reserve test is the amount of the child support to be ordered in Item 35 [Guidelines 15]

Payor's Adjusted Gross Income from Item 14: \_\_\_\_\_

**SUBTRACT** the Self Support Reserve Test Amount of \$903: **- \$ 903.00** \_\_\_\_\_

Enter the number remaining as your answer for Item 34: \_\_\_\_\_

- (35) **Who pays and how much?** Check the appropriate box to indicate which parent should be ordered to pay child support. If the amount shown in Item 33 is *less than* the amount shown in Item 34, write in the amount shown for Item 33. **OR**, If the amount shown in 33 is *greater than* the amount from 34, you may write in the amount from 34 *if you believe child support should be ordered for the smaller amount.*

**RESPONSIBILITY FOR VISITATION-RELATED TRAVEL EXPENSES**

- (36) For this Item, list the percentage you think each parent should pay toward the travel/transportation costs for expenses involving travel of more than 100 miles, one-way. The court will decide how to allocate the expense, but you may use the percentages listed in Item 24 for each parent's share of combined income as a guide. The allocation of expense does not change the amount of the support ordered in Item 35. [Guidelines 18]

**RESPONSIBILITY FOR MEDICAL EXPENSES NOT PAID BY INSURANCE**

- (37) For this Item, list the percentage you think each parent should pay toward uninsured medical, dental and/or vision care expenses for the minor children. The court will decide how to allocate the expense, but you may use the percentages listed in Item 24 for each parent's share of combined income as a guide. [Guidelines 9.A.]

**WHEN YOU HAVE COMPLETED THIS WORKSHEET:**

If you have completed this worksheet to **establish** a child support obligation:

- Make a copy of the worksheet for your records;
- Make a copy to send or deliver to the other party and/or the state prior to the hearing;
- Take the original to court at the time of your hearing; and
- Take financial documentation to provide proof of the numbers you have given.

If you have completed this worksheet to **modify** a child support obligation:

- Attach any documentation required;
- Make a copy of the worksheet for your records;
- Make a copy of the worksheet to serve on the other party and/or the state; and
- Attach the original worksheet to the Request for Modification of Child Support and file it with the Clerk of Superior Court.

**NOTE: DEVIATION FROM THE GUIDELINES AMOUNT**

If you believe the amount of child support shown by this worksheet is too low or too high, the Court has the power to deviate from the guidelines (order support in a different amount), if an order would be unjust or inappropriate. A deviation can only be ordered if the court makes appropriate findings based upon evidence presented by either party or agreement of the parties. [Guidelines 20]