

28th Annual AB 1058 Child Support Training Conference
BEGINNING GUIDELINE CALCULATION AND CERTIFICATION TRAINING
August 29, 2024

SCENARIO 1

Basic support calculation assuming the following:

- Three minor children with the following timeshare:
 - NCP = 20%
 - CP = 80%

- Tax filing status:
 - NCP: Single with one dependent
 - CP: Head of Household with four dependents

- Gross monthly incomes:
 - NCP is employed earning \$5,500 per month
 - CP is employed earning \$3,025 per month

Scenario 1 Results

Monthly guideline child support = \$1,489

Allocation:

- 1st Born = \$255
- 2nd Born = \$423
- 3rd Born = \$811

SCENARIO 2

Assume the facts of Scenario 01, plus:

- NCP pays health insurance premiums of \$375 per month
- NCP pays union dues of \$65 per month
- NCP pays mandatory retirement of \$280 per month

Scenario 2 Results

Monthly guideline child support = \$1,272

Allocation:

- 1st Born = \$212
- 2nd Born = \$359
- 3rd Born = \$701

Scenario 3

Assume the facts of Scenario 02, plus:

- CP incurs childcare costs of \$600 per month for the parties' children, split equally between the children.

Scenario 3 Results

Total monthly guideline support = \$1,562

- Basic guideline child support = \$1,262
- Add-on for childcare = \$300

Allocation:

- 1st Born = \$315
- 2nd Born = \$452
- 3rd Born = \$795

Scenario 4

Assume the facts of Scenario 03, plus:

NCP has itemized deductions as follows:

- Property tax expense of \$80 per month
- Deductible mortgage interest expense of \$785 per month

Scenario 4 Results

Total monthly guideline support = \$1,575

- Basic guideline child support = \$1,275
- Add-on for Childcare = \$300

Allocation:

- 1st Born = \$318
- 2nd Born = \$456
- 3rd Born = \$801

Scenario 5

Assume the facts of Scenario 04, with the following modification:

- NCP's income of \$5,500 per month is self-employment income, not wages or salary

Scenario 5 Results

Total monthly guideline child support = \$1,496

- Basic child support amount = \$1196
- Add-n for childcare = \$300

Allocation:

- 1st Born = \$302
- 2nd Born = \$441
- 3rd Born = \$ 753

Scenario 6

Assume the facts of Scenario 05, with the following modification and addition:

- NCP's income is \$31.73 per hour, 40 hours per week from wages or salary
- NCP is contributing \$175 per month to a non-Roth individual retirement account (IRA)

Scenario 6 Results

Total monthly guideline child support = \$1662

- Basic child support amount = \$1362
- Add-on for childcare = \$300

Allocation:

- 1st Born = \$335
- 2nd Born = \$482
- 3rd Born = \$845

Scenario 7

Assume the facts of Scenario 06, with the following modification:

The timeshare with the three minor children is:

- NCP = 10%
- CP = 90%

Scenario 7 Results

Total monthly guideline child support = \$1934

- Basic child support amount = \$1634
- Add-on for childcare = \$300

Allocation:

- 1st Born = \$396
- 2nd Born = \$568
- 3rd Born = \$970

Scenario 8

Assume the facts of Scenario 07, with the following modification:

The timeshare with the three minor children is:

- NCP = 40%
- CP = 60%

Scenario 8 Results

Total monthly guideline child support = \$906

- Basic child support amount = \$606
- Add-on for childcare = \$300

Allocation:

- 1st Born = \$168
- 2nd Born = \$245
- 3rd Born = \$493
-

Scenario 9

Assume the facts of Scenario 08, with the following modification:

The timeshare with the two older children is:

- NCP = 20%
- CP = 80%

The timeshare with the youngest child is:

- NCP = 80%
- CP = 20%

NCP's filing status is Head of Household & 2, claiming the youngest child

CP now incurs child care costs of \$400 per month for the two eldest children (\$200 each), NCP pays \$200 per month for the youngest child

Scenario 9 Results

Guideline monthly child support:

- \$917, payable from NCP to CP
 - Basic Support = \$817
 - Childcare add-on = \$100

Allocation:

- 1st born: \$538, payable from NCP to CP
- 2nd born: \$838, payable from NCP to CP
- 3rd born: \$459, payable from CP to NCP.

Scenario 10

Assume the facts of Scenario 09, with the following modification:

The timeshare with the youngest child is:

- NCP = 95%
- CP = 5%

Scenario 10 Results

Guideline monthly child support:

- \$688, payable from NCP to CP.

Allocation:

- 1st born: \$626, payable from NCP to CP
- 2nd born: \$744, payable from NCP to CP
- 3rd born: \$682, payable from CP to NCP

Scenario 11

Assume the facts of Scenario 10, with the following modification:

NCP has remarried and their filing status is Married Filing Jointly

Scenario 11 Results

Guideline monthly child support:

- \$724, payable from NCP to CP
 - Basic Child Support = \$624
 - Childcare Add-on = \$100

Allocation:

- 1st born: \$637, payable from NCP to CP
- 2nd born: \$762, payable from NCP to CP
- 3rd born: \$675, payable from CP to NCP

Scenario 12

Assume the facts of Scenario 11, with the following modification:

NCP's new spouse has a gross monthly income of \$3,500

NCP now has necessary job-related expenses of \$125

Scenario 12 Results

Guideline monthly child support:

- \$571, payable from Father to Mother.
 - Basic Child Support = \$471
 - Childcare Add-on = \$100

Allocation:

- 1st born: \$590, payable from NCP to CP
- 2nd born: \$686, payable from NCP to CP
- 3rd born: \$705, payable from CP to NCP

Scenario 13

Assume the facts of Scenario 12, with the following modification:

CP has a natural or adopted child from a different relationship, and

- The child is living with them
- They are claiming the child as a dependent for tax purposes
- They are not receiving child support for that child
- You decide to grant them a hardship for that child

Scenario 13 Results

Guideline monthly child support:

- \$563, payable from Father to Mother.
 - Basic Child Support = \$463
 - Childcare Add-on = \$100

Allocation:

- 1st born: \$632, payable from NCP to CP
- 2nd born: \$677, payable from NCP to CP
- 3rd born: \$746, payable from NCP to CP

Scenario 14

Assume the facts of Scenario 13, with the following modification:

Calculate the childcare cost split equally between the parents

Scenario 14 Results

- Childcare Costs
 - NCP: \$200/mo. (\$100 each for 1st Born and 2nd Born)
 - CP: \$100/mo. (for 3rd Born)
 - Childcare cost after offset = NCP pays CP \$100/mo.

Scenario 15

Assume the facts of Scenario 12, with the following modification:

Calculate the child support using the **post** 9/1/24 guideline formula and apportion the childcare per post 9/1/24 FC 4061

Scenario 15 Results

- Guideline monthly child support:
 - \$607, payable from NCP to CP
 - Basic Child Support = \$501
 - Childcare Add-on = \$106
- Apportioned Childcare:
 - NCP's portion = 51% (\$204)
 - CP portion = 49% (\$98)
- Allocation:
 - 1st born: \$521 + \$102 (childcare) = \$623, payable from NCP to CP
 - 2nd born: \$585 + 102 (childcare) - \$687, payable from NCP to CP
 - 3rd born: \$605 + \$98 (childcare) = \$703, payable from CP to NCP