INSTRUCTIONS FOR COMPLETING CHILD SUPPORT GUIDELINES WORKSHEET

The Child Support Guidelines Worksheet will allow the Court to determine a child support amount based on income and expense information provided by the parties. Complete this form if you have children and **bring the worksheets to the hearing**.

The guideline includes a 2 page worksheet and several supporting schedules. Carefully review the schedules to determine which ones apply to your situation and **complete only the appropriate schedules**.

Use the information from the schedules to complete Page 1 of the worksheet.

A child support calculator is also available at http://www.nd.gov/dhs/services/childsupport/docs/guidelines-calculator2.pdf which will provide an estimate of the amount of child support that may be ordered.

Clerk staff cannot help you complete the child support forms. Consult an attorney if you need assistance.

INSTRUCTIONS FOR CHILD SUPPORT GUIDELINES WORKSHEET

1. **Citations:** All parenthetical references are to specific sections and subsections of N.D. Admin. Code ch. 75-02-04.1.

2. **Schedules:** The base worksheet is supplemented by schedules to permit the computation of specific elements of the guidelines. The schedules are as follows:

   Schedule 1: Hypothetical Federal and State Income Tax
   Schedule 2: Health Insurance
   Schedule A: Imputed Income
   Schedule B: Self-Employment Income
   Schedule C: Multiple Families
   Schedule D: Adjustment for Extended Parenting Time
   Schedule E: Foster Care

3. **Advisory:** The worksheet and accompanying schedules are designed to be tools to assist in the implementation of the child support guidelines. They are not part of the Administrative Code, nor are they intended as substitutes for detailed analysis and working knowledge of the guidelines in determining the correct amount of child support.

CHILD SUPPORT GUIDELINES WORKSHEET
(N.D. Admin. Code ch. 75-02-04.1)

OBLIGOR: _____
OBLIGEE: _____

1. GROSS ANNUAL EMPLOYMENT INCOME:

Actual ..... _____
Source of financial data used; e.g., tax return, pay stubs, etc ..... _____
_____
Imputed (from Schedule A) ..... _____
Total gross annual employment income ..... _____

2. OTHER GROSS ANNUAL INCOME:

Children's Benefits -01(3)&(4) ..... _____
Military Subsistence -01(4) ..... _____
Spousal Support (Alimony) -01(4) ..... _____
Unemployment/Workers' Comp. Benefits -01(4) ..... _____
Social Security Benefits -01(4) ..... _____
Pensions/Veterans' Benefits/Retirement Income -01(4) _____
Refundable Tax Credits -01(4) ..... _____
Dividends and Interest -01(4) ..... _____
In-kind Income -01(4)&(5) ..... _____
Other _____ ..... _____
Total other gross annual income ..... _____

3. ANNUAL NET INCOME FROM SELF-EMPLOYMENT(from Schedule B) _____

4. TOTAL GROSS ANNUAL INCOME (total of Lines 1, 2 and 3) ..... _____

5. ANNUAL DEDUCTIONS:

Federal income tax obligation (from Schedule 1) -01(6)(a) ..... _____
State income tax obligation (from Schedule 1) -01(6)(b) ..... _____
FICA/Medicare/RRTA -01(6)(c) ..... _____
Self-employment tax -01(6)(c) ..... _____
Health insurance for children (from Schedule 2) -01(6)(d) ..... _____
Other medical expenses for children -01(6)(e) ..... _____
Required union dues and occupational license fees -01(6)(f) ..... _____
Required retirement contributions -01(6)(g) ..... _____
Required employee expenses -01(6)(h)&(i) ..... _____
Total annual deductions ..... _____

6. TOTAL NET ANNUAL INCOME (Line 4 less Line 5) ..... _____

7. TOTAL NET MONTHLY INCOME (Line 6 ÷ 12)....._____

GUIDELINES APPLICATION:

Number of children for whom support is being determined....._____

Support amount from guidelines -10....._____

Split parental rights and responsibilities -03* or equal residential responsibility for some, but not all, children -08.2*

1. Support obligation due from obligor ...._____
2. Support obligation due from obligee...._____
3. Offset amount..... _____
   (Subtract the lesser obligation from the greater obligation (Lines 1 and 2))

Equal residential responsibility for the child, or when there are multiple children, for all children -08.2*

1. Support obligation due from obligor ...._____
2. Support obligation due from obligee...._____
3. Offset amount....._____
   (Subtract the lesser obligation from the greater obligation (Lines 1 and 2))

*Split parental rights and responsibilities means the parents have more than one child in common and each parent has physical custody of or primary residential responsibility for at least one child. Equal residential responsibility means each parent has residential responsibility for their child or children for an equal amount of time as determined by the court. In situations involving split parental rights and responsibilities or equal residential responsibility, each parent is both obligee and obligor. Accordingly, a separate worksheet must be completed for each parent.

Multiple families (Schedule C)....._____

Extended parenting time (Schedule D) ....._____

Foster Care (Schedule E) ....._____

CHILD SUPPORT AMOUNT....._____

Date calculation completed:

Comments:

CHILD SUPPORT GUIDELINES
SCHEDULE A - IMPUTED INCOME
(N.D. Admin. Code § 75-02-04.1-07)

OBLIGOR: _____
OBLIGEE: _____

This schedule is for use when employment income must be imputed to the obligor who is unemployed or underemployed. Presumption of underemployment exists if the obligor's gross income from earnings is less than 60% of statewide average earnings for persons with similar work history and occupational qualifications, or less than 167 times the federal hourly minimum wage. A source of information for data to use in imputing income is "Employment and Wages by Occupation," a publication by Job Service of North Dakota that contains wage and salary information by region and select cities. The publication is available on the Job Service website and is updated annually.

1. **Statewide average earnings:**....._____
   Occupation: _____
   Source: _____
   _____

2. **Imputed income – general rule:** -07(3)
   a. 167 X federal minimum wage..... _____ X 12 = _____
   ($7.25 per hour .....$1,211)

   b. .6 X statewide average earnings as determined in #1 above..... _____ X 12 = _____

   c. .9 X obligor's greatest average gross monthly earnings in any 12 consecutive months included in the current calendar year and two previous calendar years _____ X 12= _____

   Greatest of a through c: ....._____

   Less: Actual gross annual earnings....._____

   Presumed Imputed Annual Income: ....._____

3. **Obligor under age 18 or under age 19 and enrolled in and attending high school:** -07(7)(a)
   .5 X 167 X federal minimum wage....._____ X 12 = _____

   Less: Actual gross annual earnings..... _____

   Presumed Imputed Annual Income: ....._____

4. **Obligor is currently incarcerated:** -07(8)
The amount that may be imputed to an incarcerated obligor is based on the length of time the obligor has been continuously incarcerated. "Incarcerated" means physically confined to a prison, jail, or other correctional facility.

Imputed income may not be greater than:

a. 167 X federal minimum wage if incarcerated less than one year.
b. .8 X 167 X federal minimum wage if incarcerated at least one year but less than two years.
c. .6 X 167 X federal minimum wage if incarcerated at least two years but less than three years.
d. .4 X 167 X federal minimum wage if incarcerated at least three years but less than four years.
e. .2 X 167 X federal minimum wage if incarcerated at least four years but less than five years.

Income may not be imputed in any amount if the obligor has been incarcerated for at least five years.

Number of months obligor has been incarcerated: _____

Imputation percentage [Imp %] based on number of months incarcerated: _____

_____ [Imp %] X 167 X federal minimum wage..... _____ X 12 = _____

Less: Actual gross annual earnings..... _____

Presumed Imputed Annual Income: ..... _____

5. **Obligor noncooperation in establishment proceedings:** -07(9)
In proceedings to **establish** a child support obligation, if the obligor fails to furnish reliable information on income and if that information cannot be reasonably obtained from other sources, income is imputed at the greatest of:

a. 167 X federal minimum wage..... _____ X 12 = _____
($7.25 per hour .....$1,211)

b. 1.0 X statewide average earnings as determined in #1 above..... _____ X 12 = _____

c. .9 X obligor's greatest average gross monthly earnings in any 12 consecutive months included in the current calendar year and two previous calendar years _____ X 12= _____

6. **Obligor noncooperation in review proceedings:** -07(10)
In **review** proceedings, if the obligor fails to furnish reliable information on income and if that information cannot be reasonably obtained from other sources, income is imputed at greater of:

a. Greatest of a through c of section 2 above, or
b. Net income when order was entered or last modified plus 10% increase per year.*

***If applicable, complete the following calculation:**

1. Number of full years since last order X .10 ..... _____
2. (Number of extra days ÷ 365) X .10 ..... _____
3. Presumed increase (Line 1 + Line 2) ..... _____
4. "Last order" monthly net income ..... _____
5. Line 4 X Line 3 ..... _____
6. Presumed monthly net income (Line 4 + Line 5) ..... _____
7. Presumed annual net income (Line 6 X 12) ..... _____

7. **Exceptions:** Review subsections 4, 5, 6, 7(b), and 11 of section 75-02-04.1-07 for other exceptions to the imputation of income based on the general rule above.

CHILD SUPPORT GUIDELINES
SCHEDULE B - SELF-EMPLOYMENT INCOME
(N.D. Admin. Code § 75-02-04.1-05)

This schedule is for use in determining net income from self-employment. Self-employment means employment that results in an obligor earning income from any business organization or entity which the obligor is able to directly or indirectly control to a significant extent. It also includes any activity that generates income from rental property, royalties, business gains, partnerships, trusts, corporations, and any other organization or entity regardless of form and regardless of whether such activity would be considered self-employment activity under the Internal Revenue Code.

Name of business/description of self-employment activity to which this schedule relates:

_____

_____

TOTAL INCOME

Tax year from IRS 1040 form	____	____	____	____	____
1. Total income -05(1) (This amount is taken from either a tax return or from a profit and loss statement. If it is taken from a tax return, use the "total income" line on the IRS form 1040; i.e., line 22 of 2014 tax return.)	_____	_____	_____	_____	_____
DEDUCTIONS					
2. Amount of total income that is not the obligor's income -05(1)(a)(1)	_____	_____	_____	_____	_____
3. Amount of total income that does not come from this self-employment -05(1)(a)(1)	_____	_____	_____	_____	_____
4. Amount of income from partnership or S corporation over which obligor does not have significant control that has not been distributed -05(1)(a)(2)	_____	_____	_____	_____	_____
5. Total deductions (total of lines 2 through 4)	_____	_____	_____	_____	_____

ADDITIONS

6. Business expenses attributable to the obligor or a member of the obligor's household for benefits, pensions, profit-sharing plans -05(1)(b)(1) _____ _____ _____ _____ _____
7. Payments to household member to extent payment exceeds fair market value of services -05(1)(b)(2) _____ _____ _____ _____ _____
8. Income from C corporation over which obligor has significant control -05(1)(b)(3):
   - 8a. C corporation taxable income _____ _____ _____ _____ _____
   - 8b. C corporation federal income tax _____ _____ _____ _____ _____
   - 8c. Line 8a less line 8b _____ _____ _____ _____ _____
   - 8d. Obligor's ownership interest x .70 _____ _____ _____ _____ _____
   - 8e. Line 8c x line 8d _____ _____ _____ _____ _____
9. Total additions (total of lines 6, 7, and 8e) _____ _____ _____ _____ _____

ANNUAL NET INCOME FROM SELF-EMPLOYMENT

10. Annual net income from self-employment ((line 1 - line 5) + line 9) _____ _____ _____ _____ _____

Note: When dealing with self-employment income, the guidelines contemplate a calculation of up to a 5-year average of self-employment income to account for the significant changes that may occur in the business.

Are multiple years being calculated: _____ yes _____ no

If yes, complete the following calculation:

1. Total net income from self-employment for all years being averaged i.e. total of line 10 amounts for all years being averaged.... _____
2. Number of years being averaged..... _____
3. Average annual net income from self-employment (line 1/line 2) _____

Enter the amount from line 3 onto the worksheet, line 3.

Note: If there are multiple self-employment activities, income from each activity must be calculated and averaged separately. Thus, a separate Schedule B must be completed for each activity.

Treatment of self-employment losses
If the result of averaging the self-employment income is a loss, if the self-employment activity is not a hobby, and if there is other income not related to the self-employment activity that produced the loss, the self-employment loss may be used to reduce the other income in certain circumstances. If applicable, complete either Section 1 **or** Section 2 to determine if self-employment losses may be used to reduce other income.

If less than three years were averaged, complete Section 1 only. If three, four, or five years were averaged, complete Section 2 only.

Section 1: This section is for use if less than three years were averaged. -05(6)

1. Monthly gross income..... _____
2. One-twelfth of average annual self-employment loss..... _____
3. Line 1 less line 2..... _____

Self-employment loss may be used to reduce other income only if amount on line 3 equals or exceeds the greatest of:

a. 167 times federal minimum wage..... _____
($7.25 per hour . . . . $1,211)

b. .6 times statewide average earnings for persons with similar work history and occupational qualifications..... _____

c. .8 times obligor's greatest average gross monthly earnings, calculated without using self-employment losses, in any 12 consecutive months included in the current calendar year and the two previous calendar years ..... _____

Section 2: This section is for use if three, four, or five years were averaged. -05(7)

1. When three or more years were averaged, were losses calculated for more than 40% of those years?
   _____ yes _____ no

If the answer to line 1 is yes, STOP. The self-employment loss may not be used to reduce other income. If the answer to line 1 is no, continue with analysis.

2. Monthly gross income..... _____
3. One-twelfth of average annual self-employment loss..... _____
4. Line 2 less line 3..... _____

Self-employment loss may be used to reduce other income only if amount on line 4 equals or exceeds the greatest of:

a. 167 times federal minimum wage..... _____
($7.25 per hour . . . . $1,211)

b. .6 times statewide average earnings for persons with similar work history and occupational qualifications..... _____

c. .9 times obligor's greatest average gross monthly earnings, calculated without using self-employment losses, in any 12 consecutive months included in the current calendar year and the two previous calendar years ..... _____

CHILD SUPPORT GUIDELINES
SCHEDULE C - MULTIPLE FAMILIES
(N.D. Admin. Code §§ 75-02-04.1-06 and 75-02-04.1-06.1)

OBLIGOR: _____
OBLIGEE: _____

This schedule is for use in determining the support amount where the obligor owes duties of support payable to two or more obligees (complete Part 2 only), or owes a duty of support to a child living with the obligor who is not also the child of the obligee and also owes a duty of support payable to at least one obligee (complete Parts 1 and 2).

Part 1: This part is for use in determining the deduction from net income for the cost of supporting a child living with the obligor. -06

1. Obligor's net monthly income (from Worksheet Line 7) ..... _____

2. Total number of children living with the obligor (not including stepchildren) ..... _____

3. Apply Lines 1 and 2 to guidelines -10 ..... _____

Enter the amount from Line 3 onto Line 1 under "Children Living With the Obligor" Part 2.

Part 2: -06.1
Obligor's net monthly income (from Worksheet Line 7) ..... _____

		Children Living With the Obligor	Obligee	Other Obligee	Other Obligee
1.	Support amount* -06.1(3)	_____	_____	_____	_____
2.	Obligor's net income reduced by <u>other</u> obligations from Line 1 -06.1(4)		_____		
3.	Support amount** -06.1(4)		_____		
4.	Line 1 + Line 3		_____		
5.	Support amount (Line 4 ÷ 2)		_____		

* A hypothetical child support amount based on section 75-02-04.1-06 for children living with the obligor, who are not also children of the obligee, and based on application of the guidelines to the obligor's net income to determine each obligation assuming no other obligation.

** A hypothetical child support amount based on application of the guidelines to obligor's net income reduced by those hypothetical support obligations, determined on Line 1, for all other obligees and children living with the obligor.

Note: The allowance for children living with the obligor is not used if the children in the obligor's home are also the children of the obligee, such as in situations involving split parental rights and responsibilities or equal residential responsibility.

Note: In applying the multiple-family adjustment, the only other children of the obligor that may be considered are children to whom the obligor owes a current monthly support obligation pursuant to a support order and other children under the age of eighteen to whom the obligor owes a duty of support.

Note: After completing Schedule C, if an adjustment for extended parenting time is required, go to Schedule D to complete the calculation.

CHILD SUPPORT GUIDELINES
SCHEDULE D - ADJUSTMENT FOR PARENTING TIME
(N.D. Admin. Code § 75-02-04.1-08.1)

OBLIGOR: _____
OBLIGEE: _____

This schedule is for use when a court order provides for extended parenting time between an obligor and a child living with an obligee and that parenting time exceeds sixty of ninety consecutive nights or an annual total of 164 nights.

1. Support Amount (from Worksheet or Schedule C) -08.1(2)(a) ..... _____

2. Total number of children for whom support has been determined ..... _____

3. Line 1 ÷ Line 2 -08.1(2)(b) ..... _____

	Child 1	Child 2	Child 3
4. Total number of parenting time nights, per year	_____	_____	_____
5. Line 4 X .32 -08.1(2)(c)	_____	_____	_____
6. 365 less amount from Line 5 -08.1(2)(d)	_____	_____	_____
7. Line 6 ÷ 365 -08.1(2)(d)	_____	_____	_____
8. Line 3 X Line 7 -08.1(2)(e)	_____	_____	_____

Support Amount (total of all Line 8) -08.1(2)(f) _____

Note: If all children have the same parenting time schedule, it is only necessary to fill in the columns for one child and then multiply the amount in Line 8 by the total number of children to get the total child support amount.

Note: An adjustment for extended parenting time is not allowed if the parents have equal residential responsibility for their children. -08.1(3)

CHILD SUPPORT GUIDELINES
SCHEDULE E – FOSTER CARE
(N.D. Admin. Code § 75-02-04.1-11)

OBLIGOR: _____
FOSTER CHILD/OBLIGEE: _____

This schedule is for use in determining the support amount for a child entering foster care or guardianship care from a non-intact household or from an intact household where either parent has a duty to support any other child who is not also a child of the other parent (i.e., an intact household where the income of the parents cannot be combined).

If a child entering foster care or guardianship care resides in the obligor's home, complete Section 1. If no child entering foster care or guardianship care resides in the obligor's home, complete Section 2.

Section 1: This section is for use in determining the support amount when a child entering foster care or guardianship care resides in the obligor's home.

1. Obligor's net monthly income (from Worksheet Line 7) ..... _____
2. Total number of children residing in obligor's home to whom obligor owes a duty of support, including child/ren entering foster care or guardianship care..... _____
3. Any other full siblings of child/ren entering foster care or guardianship care to whom obligor owes a duty of support who are not residing in the obligor's home..... _____
4. Line 2 + Line 3..... _____
5. Apply Lines 1 and 4 to guidelines -10..... _____
6. Line 5 ÷ Line 4..... _____

If the obligor does not owe a duty of support to any child/ren other than the child/ren on Line 4, STOP HERE. Line 6 is the support amount for each child in foster care or guardianship care.

If the obligor owes a duty of support to any child/ren other than the child/ren on Line 4, complete Line 7 through Line 12.

		Line 4 Children	Other Obligee	Other Obligee
7.	Support amount	_____ (amount on Line 5)	_____	_____
8.	Obligor's net income reduced by <u>other</u> obligations from Line 7	_____		
9.	Support Amount	_____		
10.	Line 7 + Line 9	_____		
11.	Line 10 ÷ 2	_____		
12.	Line 11 ÷ Line 4	_____		

Line 12 is the support amount for each child in foster care or guardianship care.

Section 2: This section is for use when no child entering foster care or guardianship care resides in the obligor's home.

1. Obligor's net monthly income (from Worksheet Line 7) ..... _____
2. Number of children entering foster care or guardianship care..... _____
3. Number of full siblings of child/ren entering foster care or guardianship care to whom obligor owes a duty of support ..... _____
4. Line 2 + Line 3..... _____
5. Apply Lines 1 and 4 to guidelines -10..... _____
6. Line 5 ÷ Line 4..... _____

If the obligor does not owe a duty of support to any child/ren other than the child/ren on Line 4, STOP HERE. Line 6 is the support amount for each child in foster care or guardianship care.

If the obligor owes a duty of support to any child/ren other than the child/ren on Line 4, complete Line 7 through Line 12.

		Children Living With the Obligor	Line 4 Children	Other Obligee
7.	Support amount	_____	_____ (amount on Line 5)	_____
8.	Obligor's net income reduced by <u>other</u> obligations from Line 7		_____	
9.	Support amount		_____	
10.	Line 7 + Line 9		_____	
11.	Line 10 ÷ 2		_____	
12.	Line 11 ÷ Line 4		_____	

Line 12 is the support amount for each child in foster care or guardianship care.

CHILD SUPPORT GUIDELINES
SCHEDULE 1 – HYPOTHETICAL FEDERAL AND STATE INCOME TAX
(N.D. Admin. Code § 75-02-04.1-01(6)(a) and (b))

OBLIGOR: _____
OBLIGEE: _____

This schedule is for use in determining the hypothetical federal and state income tax deductions from gross income.

Federal -01(6)(a)

1. Total gross annual income ..... _____
2. Amount of Line 1 not subject to income tax per IRC ..... _____
3. Amount of deductions allowed in arriving at "adjusted gross income" per IRC (i.e., from 2014 1040 form, line 36) ..... _____
4. Total of Line 2 plus Line 3 ..... _____
5. Gross annual income subject to hypothetical federal income tax (Line 1 – Line 4) ..... _____
6. Deductions:
   - Standard deduction (tax filing status of single) ..... _____
   - One exemption for the obligor ..... _____
   - One exemption for each child* obligor is allowed to claim by court order ..... _____
   - One-half exemption for each child* obligor and obligee alternate claiming by court order ..... _____
   - One-half exemption for each child* for whom there is no court order for the exemption and who is claimed by obligor on disclosed tax return ..... _____
   - One-half exemption for each child* for whom there is no court order for the exemption when there is no disclosed tax return ..... _____
     ("child" as defined in -01(01))*
     #children _____
   - Total deductions ..... _____
7. Line 5 less Line 6 ..... _____
8. Apply Line 7 to tax tables for a single individual ..... _____
9. Child tax credit (for each qualifying child for whom an exemption or one-half exemption was considered in Line 6; an exemption equals a child tax credit and one-half exemption equals one-half child tax credit) ..... _____
   # qualifying children for child tax credit _____
   # qualifying children for one-half child tax credit _____
10. Line 8 less Line 9 ..... _____

LINE 10 AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL FEDERAL INCOME TAX OBLIGATION. RECORD AMOUNT ON THE WORKSHEET, PAGE 1.

State -01(6)(b)
Line 8 from above X .14 ..... _____

THIS AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL STATE INCOME TAX OBLIGATION. RECORD AMOUNT ON THE WORKSHEET, PAGE 1.

CHILD SUPPORT GUIDELINES
SCHEDULE 2 – HEALTH INSURANCE
(N.D. Admin. Code § 75-02-04.1-01(6)(d))

OBLIGOR: _____
OBLIGEE: _____

This schedule is for use in determining the deduction from gross income for health insurance premiums, when applicable. In this context, "health insurance premiums" include premiums for dental and vision insurance. If the cost of single coverage for the obligor and the number of persons associated with the premium payment are known, complete Section 1 only. If the cost of single coverage for the obligor is not known, complete Section 2 only.

Section 1: This section is for use in determining the deduction from gross income for health insurance premiums if the cost of single coverage for the obligor and the number of persons associated with the premium payment are known. (-01(6)(d)(1))

1. Premium payment ..... _____
2. Cost of single coverage for the obligor ..... _____
3. Line 1 less Line 2 ..... _____
4. Total number of persons, exclusive of obligor, associated with premium payment ..... _____
5. Line 3 ÷ Line 4 ..... _____
6. Number of insured children for whom support is being sought ..... _____
7. Line 5 X Line 6 ..... _____

LINE 7 AMOUNT IS THE DEDUCTION FOR HEALTH INSURANCE PREMIUMS. RECORD AMOUNT FROM LINE 7 ON THE WORKSHEET, PAGE 1.

Section 2: This section is for use in determining the deduction from gross income for health insurance premiums if the cost of single coverage for the obligor is not known. (-01(6)(d)(2))

1. Premium payment ..... _____
2. Total number of persons covered ..... _____
3. Line 1 ÷ Line 2 ..... _____
4. Number of insured children for whom support is being sought ..... _____
5. Line 3 X Line 4 ..... _____

LINE 5 AMOUNT IS THE DEDUCTION FOR HEALTH INSURANCE PREMIUMS. RECORD AMOUNT FROM LINE 5 ON THE WORKSHEET, PAGE 1.