

In the
Indiana Supreme Court



CAUSE NUMBER: 94S00-0901-MS-4

ORDER AMENDING INDIANA CHILD SUPPORT RULES AND GUIDELINES

This Court finds after lengthy study, consultation with an expert, a public hearing, and public comment on a proposed draft, and with the cooperation of the Department of Child Services, Child Support Bureau, the Domestic Relations Committee of the Indiana Judicial Conference has proposed amendments to the Indiana Child Support Rules and Guidelines previously adopted by this Court. Under the authority vested in this Court to provide by rule for the procedure employed in all courts of this state and this Court's inherent authority to supervise the administrative procedures of all courts and to direct trial courts in implementing and applying applicable statutes, the Indiana Child Support Rules and Guidelines, the Child Support Obligation Worksheet, Guideline Schedules for Weekly Support Payments and Health Insurance Premium Worksheet are amended to read as follows (deletions shown by ~~striking~~ and new text shown by underlining):

INDIANA CHILD SUPPORT RULES AND GUIDELINES

~~CHILD SUPPORT RULES~~

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[Parenting Time Credit Worksheet](#)
[Post-Secondary Education Worksheet \(PSEW\)](#)
[New Health Insurance Premium Worksheet \(HIPW\)](#)
[Amended Guideline Schedules for Weekly Support Payments](#)

CHILD SUPPORT RULES

Support Rule 1. Adoption of Child Support Rules and Guidelines

The Indiana Supreme Court hereby adopts the Indiana Child Support Guidelines ~~(Third Edition, 1989)~~, as drafted by the Judicial Administration Committee and adopted by the Board of the Judicial Conference of Indiana and all subsequent amendments thereto presented by the Domestic Relations Committee of the Judicial Conference of Indiana, as the child support rules and guidelines of this Court.

Support Rule 2. Presumption

In any proceeding for the award of child support, there shall be a rebuttable presumption that the amount of the award which would result from the application of the Indiana Child Support Guidelines is the correct amount of child support to be awarded.

Support Rule 3. Deviation from Guideline Amount

If the court concludes from the evidence in a particular case that the amount of the award reached through application of the guidelines would be unjust, the court shall enter a written finding articulating the factual circumstances supporting that conclusion.

INDIANA CHILD SUPPORT GUIDELINES

GUIDELINE 1. PREFACE

Guidelines to determine levels of child support were developed by the Judicial Administration Committee of the Judicial Conference of Indiana and adopted by the Indiana Supreme Court. The guidelines are consistent with the provisions of Indiana Code Title 31 which place a duty for child support upon parents based upon their financial resources and needs, the standard of living the child would have enjoyed had the marriage not been dissolved or had the separation not been ordered, the physical or mental condition of the child, and the child's educational needs.

The Guidelines have three objectives:

- (1) To establish as state policy an appropriate standard of support for children, subject to the ability of parents to financially contribute to that support;
- (2) To make awards more equitable by ensuring more consistent treatment of people in similar circumstances; and

(3) To improve the efficiency of the court process by promoting settlements and giving courts and the parties guidelines in settling the level of awards.

The Indiana Child Support Guidelines are based on the Income Shares Model, developed by the Child Support Project of the National Center for State Courts. The Income Shares Model is predicated on the concept that the child should receive the same proportion of parental income that he or she would have received if the parents lived together. Because household spending on behalf of children is intertwined with spending on behalf of adults for most expenditure categories, it is difficult to determine the proportion allocated to children in individual cases, even with exhaustive financial information. However, a number of authoritative economic studies provide estimates of the average amount of household expenditure on children in intact households. These studies have found the proportion of household spending devoted to children is related to the level of household income and to the number and ages of children. The Indiana Child Support Guidelines relate the level of child support to income and the number of children. In order to provide simplicity in the use of the Guidelines, however, child support figures reflect a blend of all age categories weighted toward school age children.

Based on this economic evidence, the Indiana Child Support Guidelines calculate child support as the share of each parent's income estimated to have been spent on the child if the parents and child were living in an intact household. The calculated amount establishes the level of child support for both the custodial and non-custodial parent. Absent grounds for a deviation, the custodial parent should be required to make monetary payments of child support, if application of the parenting time credit would so require. If one parent has custody, the amount calculated for that parent is presumed to be spent directly on the child. For the noncustodial parent, the calculated amount establishes the level of child support.

COMMENTARY

History of Development. *In June of 1985, the Judicial Reform Committee (now the Judicial Administration Committee) of the Judicial Conference of Indiana undertook the task of developing child support guidelines for use by Indiana judges. While the need had been long recognized in Indiana, the impetus for this project came from federal statutes requiring guidelines to be in place no later than October 1, 1987. P.L. 98-378. Paradoxically, guidelines did not need to be mandatory under the 1984 federal legislation to satisfy federal requirements; they were only required to be made available to judges and other officials with authority to establish child support awards. 45 CFR Ch. III, § 302.56.*

The final draft was completed by the Judicial Reform Committee on July 24, 1987, and was presented to the Judicial Conference of Indiana Board of Directors on September 17, 1987. The Board accepted the report of the Reform Committee, approved the Guidelines and recommended their use to the judges of Indiana in all matters of child support.

Family Support Act of 1988. *On October 13, 1988, the United States Congress passed the "Family Support Act of 1988," P.L. 100-485 amending the Social Security Act by deleting the original language which made application of the guideline discretionary and inserted in its place the following language:*

"There shall be a rebuttable presumption, in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the

application of such guidelines is the correct amount of child support to be awarded. A written finding or specific finding on the record that the application of the guidelines would be unjust or inappropriate in a particular case, as determined under criteria established by the State, shall be sufficient to rebut the presumption in that case." P.L. 100-485, § 103(a)(2).

The original Guidelines that went into effect October 1, 1987 and their commentary were revised by the Judicial Administration Committee to reflect the requirement that child support guidelines be a rebuttable presumption. The requirement applies to all cases where support is set after October 1, 1989, including actions brought under Title IV-D of the Social Security Act (42 U.S.C.A. § 651-669). Also, after October 1, 1989, counties and individual courts may not opt to use alternate methods of establishing support. The Indiana Child Support Guidelines were required to be in use in all Indiana courts in all proceedings where child support is established or modified on and after October 1, 1989.

Periodic Review of Guidelines and Title IV-D Awards. *The "Family Support Act of 1988" also requires that the Guidelines be reviewed at least every four years "to assure their application results in the determination of appropriate child support award amounts." P.L. 100-485, § 103(b). Further, each state must develop a procedure to ensure that all Title IV-D awards are periodically reviewed to ensure that they comply with the Guidelines. P.L. 100-485, § 103(c).*

Compliance With State Law. *The Child Support Guidelines were developed specifically to comply with federal requirements, as well as Indiana law.*

Objectives of the Indiana Child Support Guidelines. *The following three objectives are specifically articulated in the Indiana Child Support Guidelines:*

1. To establish as state policy an appropriate standard of support for children, subject to the ability of parents to financially contribute to that support. When the Guidelines were first recommended for use by the Indiana Judicial Conference on September 17, 1987, many courts in the state had no guideline to establish support. Many judges had expressed the need for guidelines, but few had the resources to develop them for use in a single court system. The time, research and economic understanding necessary to develop meaningful guidelines were simply beyond the resources of most individual courts.

2. To make awards more equitable by ensuring more consistent treatment of people in similar circumstances. This consistency can be expected not only in the judgments of a particular court, but between jurisdictions as well. What is fair for a child in one court is fair to a similarly situated child in another court.

3. To improve the efficiency of the court process by promoting settlements and giving courts and the parties guidelines in settling the level of awards. In other words, when the outcome is predictable, there is no need to fight. Because the human experience provides an infinite number of variables, no guideline can cover every conceivable situation, so litigation is not completely forestalled in matters of support. If the guidelines are consistently applied, however, those instances should be minimized.

Economic Data Used in Developing Guidelines. *What does it take to support a child? The question is simple, but the answer is extremely complex. Yet, the question must be answered if an adequate amount of child support is to be ordered by the court. Determining the cost attributable to children is complicated by intertwined general household expenditures. Rent,*

transportation, and grocery costs, to mention a few, are impossible to accurately apportion between family members. In developing these Guidelines, a great deal of reliance was placed on the research of Thomas J. Espenshade, (*Investing In Children*, Urban Institute Press, 1984) generally considered the most authoritative study of household expenditure patterns. Espenshade used data from 8,547 households and from that data estimated average expenditures for children present in the home. Espenshade's estimates demonstrate that amounts spent on the children of intact households rise as family income increases. They further demonstrate at constant levels of income that expenditures decrease for each child as family size increases. These principles are reflected in the Guideline Schedules for Weekly Support Payments, which are included in the Indiana Child Support Guidelines. By demonstrating how expenditures for each child decrease as family size increases, Espenshade should have put to rest the previous practice of ordering equal amounts of support per child when two or more children are involved. Subsequent guidelines reviews have considered more current economic studies of child-rearing expenditures (e.g., Mark Lino, *Expenditures on Children by Families: 2006 Annual Report*, United States Department of Agriculture, 2007; David Betson, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, report to State of Oregon Department of Justice, 2006). These periodic guidelines reviews have concluded that the Indiana Guidelines based on the Espenshade estimates are generally within the range of more current estimates of child-rearing expenditures. A notable exception at high incomes leveled off the child support schedule for combined weekly adjusted incomes above \$4,000. In 2009 this exception was removed. The increase is now incorporated into the schedule up to combined weekly adjusted incomes of \$10,000 and a formula is provided for incomes above that amount. Previously, a formula was provided for combined weekly adjusted incomes above \$4,000.

Income Shares Model. After review of five approaches to the establishment of child support, the Income Shares Model was selected for the Indiana Guidelines. This model was perceived as the fairest approach for children because it is based on the premise that children should receive the same proportion of parental income after a dissolution that they would have received if the family had remained intact. Because it then apportions the cost of children between the parents based on their means, it is also perceived as being fair to parents. In applying the Guidelines, the following steps are taken:

1. The gross income of both parents is added together after certain adjustments are made. A percentage share of income for each parent is then determined.
2. The total is taken to the support tables, referred to in the Indiana Guidelines as the Guideline Schedules for Weekly Support Payments, to determine the total cost of supporting a child or children.
3. Work-related child care expenses and the weekly costs of health insurance premiums for the child(ren) are then added to the basic child support obligation.
4. The child support obligation is then prorated between the parents, based on their proportionate share of the weekly adjusted income, hence the name "income shares."

The Income Shares Model was developed by The Institute for Court Management of the National Center for State Courts under the Child Support Guidelines Project. This approach was designed to be consistent with the Uniform Marriage and Divorce Act, the principles of which are consistent with IC 31-16-6-1. Both require the court to consider the financial

resources of both parents and the standard of living the child would have enjoyed in an intact family.

Gross Versus Net Income. One of the policy decisions made by the Judicial Administration Committee in the early stages of developing the Guidelines was to use a gross income approach as opposed to a net income approach. Under a net income approach, extensive discovery is often required to determine the validity of deductions claimed in arriving at net income. It is believed that the use of gross income reduces discovery. (See Commentary to Guideline 3A.) While the use of gross income has proven controversial, this approach is used by the majority of jurisdictions and, after a thorough review, is considered the best reasoned.

The basic support obligation would be the same whether gross income is reduced by adjustments built into the Guidelines or whether taxes are taken out and a net income option is used. A support guideline schedule consists of a column of income figures and a column of support amounts. In a gross income methodology, the tax factor is reflected in the support amount column, while in a net income guideline, the tax factor is applied to the income column. In devising the Indiana Guidelines, an average tax factor of 21.88 percent was used to adjust the support column.

Of course, taxes vary for different individuals. This is the case whether a gross or net income approach is used. Under the Indiana Guideline, where taxes vary significantly from the assumed rate of 21.88 percent, a trial court may choose to deviate from the guideline amount where the variance is substantiated by evidence at the support hearing.

Flexibility Versus the Rebuttable Presumption. Although application of the Guideline yields a figure that becomes a rebuttable presumption, there is room for flexibility. Guidelines are not immutable, black letter law. A strict and totally inflexible application of the Guidelines to all cases can easily lead to harsh and unreasonable results. If a judge believes that in a particular case application of the Guideline amount would be unreasonable, unjust, or inappropriate, a finding must be made that sets forth the reason for deviating from the Guideline amount. The finding need not be as formal as Findings of Fact and Conclusions of Law; the finding need only articulate the judge's reasoning. For example, if under the facts and circumstances of the case, the noncustodial parent would bear an inordinate financial burden, the following finding would justify a deviation:

"Because the noncustodial parent suffers from a chronic medical condition requiring uninsured medical expenses of \$357.00 per month, the Court believes that setting child support in the Guideline amount would be unjust and instead sets support in the amount of \$___per week."

Agreed Orders submitted to the court must also comply with the "rebuttable presumption" requirement; that is, the order must recite why the order deviates from the Guideline amount.

1. Phasing in Support Orders. Some courts may find it desirable in modification proceedings to gradually implement the Guideline order over a period of time, especially where support computed under the Guideline is considerably higher than the amount previously paid. Enough flexibility exists in the Guidelines to permit that approach, as long as the judge's rationale is explained with an entry such as:

"The Guideline's support represents an increase of 40%, and the court finds that such an abrupt change in support obligation would render the obligor incapable of meeting his/her other established obligations. Therefore, the Court sets support in the amount of \$_____ and, on October 1, 1920____, it shall increase to \$_____ and, on September 1, 1920____, obligor shall begin paying the Guideline amount of \$_____."

2. Situations Calling for Deviation. *An infinite number of situations may prompt a judge to deviate from the Guideline amount. For illustration only, and not as a complete list, the following examples are offered:*

- *One or both parties pay union dues as a condition of employment.*
- *A party provides support for an elderly parent.*
- *The noncustodial parent purchases school clothes.*
- *The noncustodial parent has extraordinary medical expenses for himself or herself.*
- *Both parents are members of the armed forces and the military provides housing.*
- *The obligor is still making periodic payments to a former spouse pursuant to a prior Dissolution Decree.*
- *One of the parties is required to travel an unusually long distance in the course of employment on a regular or daily basis and incurs an unusually large expense for such travel, and*
- *The custodial or noncustodial parent incurs significant travel expense in exercising visitation.*

Again, no attempt has been made to define every possible situation that could conceivably arise when determining child support and to prescribe a specific method of handling each of them. Practitioners must keep this in mind when advising clients and when arguing to the court. Many creative suggestions will undoubtedly result. Judges must also avoid the pitfall of blind adherence to the computation for support without giving careful consideration to the variables that require changing the result in order to do justice.

GUIDELINE 2. USE OF THE GUIDELINES

The Guideline Schedules provide calculated amounts of child support. For obligors with a combined weekly adjusted income, as defined by these Guidelines, of less than \$100.00, the Guidelines provide for case-by-case determination of child support. When a parent has extremely low income the amount of child support recommended by use of the Guidelines should be carefully scrutinized. ~~, normally with a range of \$25.00-\$50.00 weekly. In such cases, the Court should carefully review~~ The court should consider the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means for self-support at a minimum subsistence level. The court may consider \$12.00 as a minimum child support order; however, there are situations where a \$0.00 support order is appropriate. A specific-numeric amount of child support ~~should~~ always shall be ordered.

~~The Guideline Schedules provide calculated amounts of child support to a combined weekly adjusted income level of 4,000 dollars (\$4,000.00) or 208,000 dollars (\$208,000.00) per~~

~~year. For cases with higher combined weekly adjusted income, child support should be determined by using the formula found in Commentary to Guideline 3D3.~~

Temporary maintenance may be awarded by the court not to exceed thirty-five percent (35%) of the obligor's weekly adjusted income. In no case shall child support and temporary maintenance exceed fifty percent (50%) of the obligor's weekly adjusted income. Temporary maintenance and/or child support may be ordered by the court either in dollar payments or "in-kind" payments of obligations.

~~It is also intended that T~~these guidelines are to be used in paternity cases and all other child support actions.

Commentary

Minimum Support. *The Guideline's schedules for weekly support payments do not provide an amount of support for couples with combined weekly adjusted income of less than \$100.00. Consequently the Guidelines do not establish a minimum support obligation. Instead the facts of each individual case must be examined and support set in such a manner that the obligor is not denied a means of self-support at a subsistence level. For example, (1) a parent who has a high parenting time credit; (2) a parent who suffers from debilitating mental illness (3) a parent caring for a disabled child, (4) an incarcerated parent, (5) a parent or a family member with a debilitating physical health issue, or (6) a natural disaster are significant but not exclusive factors for the Court to consider in setting a child support order. The court should not automatically attribute minimum wage to parents who, for a variety of factors, are not capable of earning minimum wage.*

~~*Where parents live together with the child and share expenses, a child support worksheet shall be completed and a \$0.00 order may be entered as a deviation. It is, however, recommended that a specific amount of support be set. Even in situations where the noncustodial parent has no income, courts have routinely established a child support obligation at some minimum level. An obligor cannot be held in contempt for failure to pay support when there is no means to pay, but the obligation accrues and serves as a reimbursement if the obligor later acquires the ability to meet the obligation.*~~

~~*Economic data indicate one hundred dollars, which is half of the 2008 federal poverty level for one person, is not sufficient for a person to live at a subsistence level today. The prior obligation amounts at combined incomes of \$100.00 per week are \$25.00 per week for one child and \$50 per week for two children. These amounts absorb 25 and 50 percent, respectively, of the parents' gross income. Most states set their minimum child support order at \$50.00 per month, which is about \$12.00 per week. Therefore, the revised low-income adjustment sets the obligation amount for combined weekly incomes of \$100.00 at \$12.00 for one child.*~~

~~**Income in Excess of Guideline Schedule.** *The Guidelines Schedules for Weekly Support Payments provide calculations for the basic support obligation to a combined weekly adjusted income of \$4,000.00 or annual adjusted income of \$208,000.00. The formula for computing support, when combined annual adjusted income is above \$208,000.00, is contained in Commentary to Guideline 3D3.*~~

Temporary Maintenance. *It is recommended that temporary maintenance not exceed thirty-five percent (35%) of the obligor's weekly adjusted income. The maximum award should be reserved for those instances where the custodial spouse has no income or no means of*

support, taking into consideration that spouse's present living arrangement (i.e., whether or not he or she lives with someone who shares or bears the majority of the living expense, lives in the marital residence with little or no expense, lives in military housing, etc.).

It is further recommended that the total of temporary maintenance and child support should not exceed fifty percent (50%) of the obligor's weekly adjusted income. In computing temporary maintenance, in-kind payments, such as the payment of utilities, house payments, rent, etc., should also be included in calculating the percentage limitations. Care must also be taken to ensure that the obligor is not deprived of the ability to support himself or herself.

Spousal Maintenance. It should also be emphasized that the recommendations concerning maintenance apply only to temporary maintenance, not maintenance in the Final Decree. An award of spousal maintenance in the Final Decree must, of course, be made ~~under IC 31-15-7-2~~ in accordance with Indiana statute. These Guidelines do not alter those requirements. Theoretically, when setting temporary maintenance, child support should come first. That is, if child support is set at forty percent (40%) of the obligor's weekly adjusted income, only a maximum of ten percent (10%) of the obligor's income would be available for maintenance. That distinction, however, makes little practical difference. As with temporary maintenance, care should be taken to leave the obligor with adequate income for subsistence. In many instances the court will have to review the impact of taxes on the obligor's income before entering an order for spousal maintenance in addition to child support to avoid injustice to the obligor.

The worksheet provides a deduction for spousal maintenance paid as a result of a former marriage (Line 1-~~CD~~). Caution should be taken to assure that any credit taken is for maintenance and not for periodic payments as the result of a property settlement, ~~pursuant to IC 31-15-7-4~~. No such deduction is given for amounts paid by an obligor as the result of a property settlement resulting from a former marriage, although that is a factor the court may wish to consider in determining the obligor's ability to pay the scheduled amount of support at the present time. Again, flexibility was intended throughout the Guidelines and they were not intended to place the obligor in a position where he or she loses all incentive to comply with the orders of the court.

Guidelines to Be Applied in All Matters of Child Support. Federal law now requires that the Indiana Child Support Guidelines be applied in every instance in which child support is established including, but not limited to, dissolutions of marriage, legal separations, paternity actions, juvenile proceedings, petitions to establish support and Title IV-D proceedings.

The Indiana legislature requires the Indiana Child Support Guidelines be applied and the Child Support Worksheet be used in determining the manner in which financial services to children that are CHINS (Child in Need of Services) or delinquent are to be repaid ~~(see I.C. 31-40-1-3)~~. Similarly, the legislature requires the court to use the Guidelines to determine the financial contribution required from each parent of a child or the guardian of the child's estate for costs associated with the institutional placement of a child ~~(see I.C. 31-40-1-5)~~.

GUIDELINE 3. DETERMINATION OF CHILD SUPPORT AMOUNT

A. Definition of Weekly Gross Income.

1. *Definition of Weekly Gross Income (Line 1 of Worksheet).* For purposes of these Guidelines, "weekly gross income" is defined as actual weekly gross income of the parent if employed to full capacity, potential income if unemployed or underemployed, and imputed income based upon "in-kind" benefits. Weekly gross income of each parent includes income from any source, except as excluded below, and includes, but is not limited to, income from salaries, wages, commissions, bonuses, overtime, partnership distributions, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, workmen's compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, inheritance, prizes, and alimony or maintenance received from other marriages. Social Security disability benefits paid for the benefit of the child must be included in the disabled parent's gross income. The disabled parent is entitled to a credit for the amount of Social Security disability benefits paid for the benefit of the child. Specifically excluded are benefits from means-tested public assistance programs, including, but not limited to Temporary Aid To Needy Families (TANF), Supplemental Security Income, and Food Stamps. Also excluded are survivor benefits received by or for other children residing in either parent's home.

2. *Self-Employment, Business Expenses, In-Kind Payments and Related Issues.* Weekly Gross Income from self-employment, operation of a business, rent, and royalties is defined as gross receipts minus ordinary and necessary expenses. In general, these types of income and expenses from self-employment or operation of a business should be carefully reviewed to restrict the deductions to reasonable out-of-pocket expenditures necessary to produce income. These expenditures may include a reasonable yearly deduction for necessary capital expenditures. Weekly gross income from self-employment may differ from a determination of business income for tax purposes.

Expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business should be counted as income if they are significant and reduce personal living expenses. Such payments might include a company car, free housing, or reimbursed meals.

The self-employed shall be permitted to deduct that portion of their F.I.C.A. tax payment that exceeds the F.I.C.A. tax that would be paid by an employee earning the same Weekly Gross Income.

3. *Unemployed, Underemployed and Potential Income.* If a court finds a parent is voluntarily unemployed or underemployed, without just cause, child support shall be calculated based on a determination of potential income. A determination of potential income shall be made by determining employment potential and probable earnings level based on the obligor's work history, occupational qualifications, prevailing job opportunities, and earnings levels in the community. If there is no work history and no higher education or vocational training, it is suggested the facts of the case may indicate that weekly gross income be set at least at the federal minimum wage level.

~~4. *Natural and Adopted Children Living in the Household.* In determining a support order, there should be an adjustment to Weekly Gross Income of parents who have natural or legally adopted children living in their households, and who were born or adopted subsequent to the prior support order.~~

Commentary to Guideline 3A

Weekly Gross Income.

1. *Child Support Calculations Generally.* Weekly gross income, potential income, weekly adjusted income and basic child support obligation have very specific and well-defined meanings within the Indiana Child Support Guidelines. Their definitions are not repeated in the Commentary, but further explanation follows.

2. *Determination of Weekly Gross Income.* Weekly gross income is the starting point in determining the child support obligation, and it must be calculated for both parents. If one or both parents have no income, then potential income may be calculated and used as weekly gross income. Likewise, imputed income may be substituted for, or added to, other income in arriving at weekly gross income. It includes such items as free housing, a company car that may be used for personal travel, and reimbursed meals or other items received by the obligor that reduce his or her living expenses.

The Child Support Obligation Worksheet does not include space to calculate weekly gross income. It must be calculated separately and the result entered on the worksheet.

In calculating weekly gross income, it is helpful to begin with total income from all sources. This figure may not be the same as gross income for tax purposes. Internal Revenue Code of 1986, § 61. Means-tested public assistance programs (those based on income) are excluded from the computation of weekly gross income, but other government payments, such as social security benefits and veterans pensions, should be included. However, survivor benefits paid to or for the benefit of their children are not included. In cases where a custodial parent is receiving, as a representative payee for a prior born child, Social Security survivor benefits because of the death of the prior born child's parent, the court should carefully consider Line 1 B-C of the of the basic child support obligation worksheet, Legal Duty of Support for Prior-born Children. Because the deceased parent's contribution for the support of the prior born child is being partially paid by Social Security survivor benefits that are excluded from Weekly Gross Income, the court should not enter, on Line 1-BC, an amount that represents 100% of the cost of support for the prior born child. Only the income of the parties is included in Weekly Gross Income. The income of the spouses of the parties is not included in Weekly Gross Income.

a. *Self-Employment, Rent and Royalty Income.* Calculating weekly gross income for the self-employed or for those who receive rent and royalty income presents unique problems, and calls for careful review of expenses. The principle involved is that actual expenses are deducted, and benefits that reduce living expenses (company cars, free lodging, reimbursed meals, etc.) should be included in whole or in part. It is intended that actual out-of-pocket expenditures for the self-employed, to the extent that they are reasonable and necessary for the production of income, be deducted. Reasonable deductions for capital expenditures may be included. While income tax returns may be helpful in arriving at weekly gross income for a self-employed person, the deductions allowed by the Guidelines may differ significantly from those allowed for tax purposes.

The self-employed pay F.I.C.A. tax at twice the rate that is paid by employees. At present rates, the self-employed pay fifteen and thirty one-hundredths percent (15.30%) of their gross income to a designated maximum, while employees pay seven and sixty-five (7.65%) to the same maximum. The self-employed are therefore permitted to deduct one-half of their F.I.C.A. payment when calculating Weekly Gross Income.

b. Overtime, Commissions, Bonuses and Other Forms of Irregular Income. There are numerous forms of income that are irregular or nonguaranteed, which cause difficulty in accurately determining the gross income of a party. Overtime, commissions, bonuses, periodic partnership distributions, voluntary extra work and extra hours worked by a professional are all illustrations, but far from an all-inclusive list, of such items. Each is includable in the total income approach taken by the Guidelines, but each is also very fact-sensitive.

Each of the above items is sensitive to downturns in the economy. The fact that overtime, for example, has been consistent for three (3) years does not guarantee that it will continue in a poor economy. Further, it is not the intent of the Guidelines to require a party who has worked sixty (60) hour weeks to continue doing so indefinitely just to meet a support obligation that is based on that higher level of earnings. Care should be taken to set support based on dependable income, while at the same time providing children with the support to which they are entitled.

When the court determines that it is not appropriate to include irregular income in the determination of the child support obligation, the court should express its reasons. When the court determines that it is appropriate to include irregular income, an equitable method of treating such income may be to require the obligor to pay a fixed percentage of overtime, bonuses, etc., in child support on a periodic but predetermined basis (weekly, bi-weekly, monthly, quarterly) rather than by the process of determining the average of the irregular income by past history and including it in the obligor's gross income calculation.

One method of treating irregular income is to determine the ratio of the basic child support obligation (line 4 of the worksheet) to the combined weekly adjusted income (line 3 of the worksheet) and apply this ratio to the irregular income during a fixed period. For example, if the basic obligation was \$110.00 and the combined income was \$650.00, the ratio would be .169 ($\$110.00 / \650.00). The order of the court would then require the obligor to make a lump sum payment of .169 of the obligor's irregular income received during the fixed period.

The use of this ratio will not result in an exact calculation of support paid on a weekly basis. It will result in an overstatement of the additional support due, and particularly so when average irregular income exceeds \$250.00 per week or exceeds 75% of the regular adjusted weekly gross income. In these latter cases the obligor may seek to have the irregular income calculation redetermined by the court.

Another form of irregular income may exist when an obligor takes a part-time job for the purpose of meeting financial obligations arising from a subsequent marriage, or other circumstances. Modification of the support order to include this income or any portion of it may require that the obligor continue with that employment just to meet an increased support obligation, resulting in a disincentive to work.

Judges and practitioners should be innovative in finding ways to include income that would have benefited the family had it remained intact, but be receptive to deviations where reasons justify them. The foregoing discussion should not be interpreted to exclude consideration of irregular income of the custodial parent.

c. Potential Income. Potential income may be determined if a parent has no income, or only means-tested income, and is capable of earning income or capable of earning more. Obviously, a great deal of discretion will have to be used in this determination. One purpose of potential income is to discourage a parent from taking a lower paying job to avoid the payment

of significant support. Another purpose is to fairly allocate the support obligation when one parent remarries and, because of the income of the new spouse, chooses not to be employed. However, attributing potential income that results in an unrealistic child support obligation may cause the accumulation of an excessive arrearage, and be contrary to the best interests of the child(ren). Research shows that on average more noncustodial parental involvement is associated with greater child educational attainment and lower juvenile delinquency. Ordering support for low-income parents at levels they can reasonably pay may improve noncustodial parent-child contact; and in turn, the outcomes for their children. The ~~six~~ ~~four~~ examples which follow illustrate some of the considerations affecting attributing potential income to an unemployed or underemployed parent.

(1) When a custodial parent with young children at home has no significant skills or education and is unemployed, he or she may not be capable of entering the work force and earning enough to even cover the cost of child care. Hence, it may be inappropriate to attribute any potential income to that parent. It is not the intention of the Guidelines to force all custodial parents into the work force. Therefore, discretion must be exercised on an individual case basis to determine if it is fair under the circumstances to attribute potential income to a particular nonworking or underemployed custodial parent. The need for a custodial parent to contribute to the financial support of a child must be carefully balanced against the need for the parent's full-time presence in the home.

(2) When a parent has some history of working and is capable of entering the work force, but without just cause voluntarily fails or refuses to work or to be employed in a capacity in keeping with his or her capabilities, such a parent's potential income shall be included in ~~should be determined to be a part of~~ the gross income of that parent. The amount to be attributed as potential income in such a case may ~~would~~ be the amount that the evidence demonstrates he or she was capable of earning in the past. If for example the custodial parent had been a nurse or a licensed engineer, it may be ~~is~~ unreasonable to determine his or her potential at the minimum wage level. Discretion must be exercised on an individual case basis to determine whether under the circumstances there is just cause to attribute potential income to a particular unemployed or underemployed parent.

(3) Even though an unemployed parent has never worked before, potential income should be considered for that parent if he or she voluntarily remains unemployed without justification. Absent any other evidence of potential earnings of such a parent, the federal minimum wage should be used in calculating potential income for that parent. However, the court should not add child care expense that is not actually incurred.

(4) When a parent is unemployed by reason of involuntary layoff or job termination, it still may be appropriate to include an amount in gross income representing that parent's potential income. If the involuntary layoff can be reasonably expected to be brief, potential income should be used at or near that parent's historical earning level. If the involuntary layoff will be extensive in duration, potential income may be determined based upon such factors as the parent's unemployment compensation, job capabilities, ~~and~~ education and whether ~~if~~ other employment is available. Potential income equivalent to the federal minimum wage may be attributed to that parent.

(5) When a parent is unable to obtain employment because that parent suffers from mental illness, a significant health issue, or is caring for a disabled child, it may be

inappropriate to attribute any potential income to that parent. Another example may be when the cost of child care makes employment economically unreasonable.

(6) When a parent is incarcerated and has no assets or other source of income, potential income should not be attributed.

d. *Imputing Income.* Whether or not income should be imputed to a parent whose living expenses have been substantially reduced due to financial resources other than the parent's own earning capabilities is also a fact-sensitive situation requiring careful consideration of the evidence in each case. It may be inappropriate to include as gross income occasional gifts received. However, regular and continuing payments made by a family member, subsequent spouse, roommate or live-in friend that reduce the parent's costs for rent, utilities, or groceries, may be the basis for imputing income. The marriage of a parent to a spouse with sufficient affluence to obviate the necessity for the parent to work may give rise to a situation where either potential income or imputed income or both should be considered in arriving at gross income.

e. *Return from Individual Retirement Accounts and other retirement plans.* The annual return of an IRA, 401(K) or other retirement plan that is automatically reinvested does not constitute income. Where previous withdrawals from the IRA or 401(K) have been made to fund the parent's lifestyle choices or living expenses, these withdrawals may be considered 'actual income' when calculating the parent's child support obligation. The withdrawals must have been received by the parent and immediately available for his or her use. The court should consider whether the early withdrawal was used to reduce the parent's current living expenses, whether it was utilized to satisfy on-going financial obligations, and whether the sums are immediately available to the parent. This is a fact-sensitive situation. Retirement funds which were in existence at the time of a dissolution and which were the subject of the property division would not be considered "income" when calculating child support.

~~3. Adjustment of Weekly Gross Income for Subsequent Children.—In determining support orders, an adjustment should be made in arriving at Weekly Gross Income of the parents in instances where either or both have natural or legally adopted children who were born or adopted subsequent to the prior support order. The adjustment should be computed as follows:~~

~~——STEP 1: Determine the number of natural or legally adopted children born or adopted by the custodial and/or noncustodial parents subsequent to entry of the present support order, and who are living in the respective parent's household.~~

~~——STEP 2: Adjust the Weekly Gross Income of each parent according to the number of natural or legally adopted children in their household, by multiplying their Weekly Gross Incomes by one of the following percentages and entering the product on line 1A of the worksheet.~~

~~——The applicable percentages are derived from the average percentages calculated by using the Guideline Schedules for Weekly Support Payments. When there is one natural or legally adopted child born or adopted subsequent to the present support order living in the custodial or noncustodial parent's household, multiply Weekly Gross Income by .935. The factor of .935 is derived by dividing the average base support percentage for one child (13.1%) by 2 and then subtracting that number (6.5) from 100. When there are two such children, multiply by .903; when there are three, multiply by .878; when there are four, multiply by .863; and when there are five, multiply by .854.~~

The appropriate factors are:

<i>1 child</i>	<i>_____</i>	<i>.935 = 100</i>	<i>(13.1% ÷ 2)</i>
<i>2 children</i>	<i>_____</i>	<i>.903 = 100</i>	<i>(1.5 x 6.5)</i>
<i>3 children</i>	<i>_____</i>	<i>.878 = 100</i>	<i>(1.25 x 9.75)</i>
<i>4 children</i>	<i>_____</i>	<i>.863 = 100</i>	<i>(1.125 x 12.19)</i>
<i>5 children</i>	<i>_____</i>	<i>.854 = 100</i>	<i>(1.0625 x 13.71)</i>

EXAMPLE: A noncustodial parent has a Weekly Gross Income, before adjustment, of \$500.00. The custodial parent has a Weekly Gross Income, before adjustment, of \$300.00. In considering a modification request, an adjustment should be made to the parents' respective Weekly Gross Incomes for the two (2) natural children born to the noncustodial parent since entry of the present support order and the adopted child of the custodial parent, adopted since entry of the present order. The respective Weekly Gross Incomes of the parties to be entered on line 1A of the worksheet would be as follows:

*Nonecustodial.....\$500 _____ x _____ .903 _____ = _____ \$451.50, _____ and
Custodial.....\$300 x .935 = \$280.50.*

B. Income Verification.

1. *Submitting Worksheet to Court.* In all cases, a copy of the worksheet which accompanies these Guidelines shall be completed and filed with the court when the court is asked to order support. This includes cases in which agreed orders are submitted. Worksheets shall be signed by both parties, not their counsel, under penalties for perjury.

2. *Documenting Income.* Income statements of the parents shall be verified with documentation of both current and past income. Suitable documentation of current earnings includes paystubs, employer statements, or receipts and expenses if self-employed. Documentation of income may be supplemented with copies of tax returns

Commentary to Guideline 3B

Worksheet Documentation.

1. *Worksheet Requirement.* Submission of the worksheet became a requirement in 1989 when use of the Guidelines became mandatory. The Family Support Act of 1988 requires that a written finding be made when establishing support. In Indiana, this is accomplished by submission of a child support worksheet. The worksheet memorializes the basis upon which the support order is established. Failure to submit a completed child support worksheet may, in the court's discretion, result in the court refusing to approve a child support order or result in a continuance of a hearing regarding child support until a completed worksheet is provided. At subsequent modification hearings the court will then have the ability to accurately determine the income claimed by each party at the time of the prior hearing.

If the parties disagree on their respective gross incomes, the court should include in its order the gross income it determines for each party. When the court deviates from the Guideline amount, the order or decree should also include the reason or reasons for deviation. This information becomes the starting point to determine whether or not a substantial and continuing change of circumstance occurs in the future.

2. Verification of Income. The requirement of income verification is not a change in the law but merely a suggestion to judges that they take care in determining the income of each party. One pay stub standing alone can be very misleading, as can other forms of documentation. This is particularly true for salesmen, professionals and others who receive commissions or bonuses, or others who have the ability to defer payments, thereby distorting the true picture of their income in the short term. When in doubt, it is suggested that income tax returns for the last two or three years be reviewed.

C. Computation of Weekly Adjusted Income (Line ~~1DE~~ of Worksheet).

After weekly gross income is determined, certain reductions are allowed in computing weekly adjusted income which is the amount on which child support is based. These reductions are specified below.

1. Adjustment for Subsequent born or Adopted Child(ren.) (Line 1A of Worksheet). In determining a support order, there should be an adjustment to Weekly Gross Income of parents who have a legal duty or court order to support children who were naturally born or legally adopted subsequent to the existing support order and that parent is actually meeting or paying that obligation.

~~1. 2.~~ 2. Court Orders for Prior-born Child(ren) (Line 1AB of Worksheet). The amount(s) of any court order(s) for child support for prior-born children should be deducted from weekly gross income. This should include court ordered post-secondary education expenses calculated on an annual basis divided by 52 weeks.

~~2. 3.~~ 3. Legal Duty of Support for Prior-born Children (Line 1BC of Worksheet). Where a party has a legal support duty for children born prior to the child(ren) for whom support is being established, not by court order, an amount reasonably necessary for such support shall be deducted from weekly gross income to arrive at weekly adjusted income. This deduction is not allowed for step-children. (See line ~~1BC~~ of worksheet)

~~3. 4.~~ 4. Alimony or Maintenance From Prior Marriage (Line 1CD of Worksheet). The amounts of alimony ordered in decrees from foreign jurisdictions or maintenance arising from a prior marriage should be deducted from weekly gross income.

Commentary to Guideline 3C

Determining Weekly Adjusted Income. After weekly gross income is determined, the next step is to compute weekly adjusted income (line ~~1DE~~ of the worksheet). Certain deductions, discussed below, are allowed from weekly gross income in arriving at weekly adjusted income.

1. Adjustment of Weekly Gross Income for Subsequent Children. In determining support orders, an adjustment should be made in arriving at Weekly Gross Income of the parents in instances where either or both have natural or legally adopted children who were born or adopted subsequent to the prior support order. The adjustment should be computed as follows:

STEP 1: Determine the number of natural or legally adopted children born or adopted by the parents subsequent to entry of the present support order, and for whom the parent has a legal duty or court order to support. The parent seeking the adjustment has the burden to prove the support is actually paid if the subsequent child does not live in the respective parent's household.

STEP 2: Calculate the subsequent child credit by multiplying the parent's weekly gross income by the appropriate factor listed in the table below and enter the product on line 1.A on the worksheet.

Appropriate factors are:

<u>1</u>	<u>Subsequent child</u>	<u>.065</u>
<u>2</u>	<u>Subsequent children</u>	<u>.097</u>
<u>3</u>	<u>Subsequent children</u>	<u>.122</u>
<u>4</u>	<u>Subsequent children</u>	<u>.137</u>
<u>5</u>	<u>Subsequent children</u>	<u>.146</u>
<u>6</u>	<u>Subsequent children</u>	<u>.155</u>
<u>7</u>	<u>Subsequent children</u>	<u>.164</u>
<u>8</u>	<u>Subsequent children</u>	<u>.173</u>

EXAMPLE: A noncustodial parent has a Weekly Gross Income, before adjustment of \$500.00. The custodial parent has a Weekly Gross Income, before adjustment, of \$300.00. In considering a modification request, an adjustment should be made to the parents' respective Weekly Gross Incomes for the two (2) natural children born to the noncustodial parent since entry of the present support order and the one (1) adopted child of the custodial parent, adopted since entry of the present order. The respective subsequent child credit to be entered on line 1A of the worksheet would be as follows:

Noncustodial.....\$500 x .097 = \$48.50 credit
Custodial.....\$300 x .065 = \$19.50 credit

12. Modification of Support in Prior Marriage. When considering a petition to modify support arriving out of a prior marriage, no deduction is allowed for support ordered as the result of a second or subsequent marriage. Establishment of a support order in a second marriage should not constitute a change in circumstance in the first marriage which would lead to modification of the support order from the prior marriage. Each child is being supported from the money from which they could have expected to be supported had the dissolution not occurred.

Likewise, if support is being established or modified for a child born out of wedlock, the date of birth of the child would determine whether or not a deduction for the support of other children is allowed in arriving at weekly adjusted income. If a child is born out of wedlock before the children of the marriage, no deduction for the children of the marriage is allowed. A deduction for children of the marriage is allowed in establishing support for a child born out of wedlock after the children of the marriage.

2-3. Legal Duty to Support for Prior Born Children. A deduction is allowed for support actually paid, or funds actually expended, for children born prior to the children for whom support is being established. This is true even though that obligation has not been reduced to a court order. The obligor bears the burden of proving the obligation and payment of the obligation.

A custodial parent should be permitted to deduct his or her portion of the support obligation for prior-born children living in his or her home. It is recommended that these guidelines be used to compute support.

Example: In establishing support for children of a subsequent marriage, the custodial spouse should be permitted to deduct the support he or she would pay in the prior marriage (pursuant to line 6 of Worksheet) if custody had been placed with the former spouse.

This necessitates the computation in the second dissolution of the support that would be paid by each spouse in the former marriage. This amount is inserted on line **1BC** of the Worksheet.

3.4. Alimony or Maintenance From Prior Marriage. The final allowable deduction from weekly gross income in arriving at weekly adjusted income is for alimony ordered in decrees from foreign jurisdictions or spousal maintenance arising from a prior marriage. These amounts are allowable only if they arise as the result of a court order. This deduction is intended only for spousal maintenance, not for periodic payments from a property settlement ~~which are made under IC 31-15-7-4~~, although the court may consider periodic payments when determining whether or not to deviate from the guideline amount when ordering support. Refer to the discussion of temporary maintenance earlier in this commentary. (Line 1 **C-D** of worksheet)

D. Basic Child Support Obligation (Worksheet Line 4).

The Basic Child Support Obligation should be determined using the attached Guideline Schedules for Weekly Support Payments. For combined weekly adjusted income amounts falling between amounts shown in the schedule, basic child support amounts should be rounded to the nearest amount. The number of children refers to children for whom the parents share joint legal responsibility and for whom support is being sought, excluding children for whom a post-secondary education worksheet is used to determine support. Work-related child care expense for these children is to be deducted from total weekly adjusted income in determining the combined weekly adjusted income that is used in selecting the appropriate basic child support obligation.

Commentary to Guideline 3D

Use of Guideline Schedules.

~~1.—Combined Weekly Adjusted Income. After reducing weekly gross income by the deductions allowed above, weekly adjusted income is computed. The next step is to add the weekly adjusted income of both parties and take the combined weekly adjusted income to the Guideline schedules for weekly support payments. In selecting the appropriate column for the determination of the basic child support obligation, it should be remembered that the number of children refers only to the number of children of this marriage for whom support is being computed, excluding children for whom a post-secondary education worksheet is used to determine support. As previously explained, these Guidelines do not contain figures for combined weekly adjusted income of less than \$100.00 or more than \$4,000.00.~~

~~2. Income in Excess of Guideline Schedules.—The following formula is specifically adopted for incomes in excess of the table and has no application to income under \$4,000.00 per week. When combined weekly adjusted income exceeds \$4,000.00, it is necessary to use this formula:~~

$$\begin{aligned}y &= [89.42443 \times \ln(N)] - 411.24 \\y &= \text{support for one child} \\ \ln(N) &= \text{natural log of } N \\ N &= \text{combined weekly adjusted income}\end{aligned}$$

~~The examples below make it apparent that use of the formula is not complicated. With a little practice and an inexpensive calculator equipped with a natural logarithm key, the calculation is easily made.~~

~~(1) Assume combined weekly adjusted income is \$4,000 with one child, then~~

$$\begin{aligned}\text{Support} &= [89.42443 \times \ln(4,000)] - 411.24 \\ &= [89.42443 \times (8.29405)] - 411.24 \\ &= 741.69066 - 411.24 \\ &= \$330.00 \text{ (rounded to nearest dollar)}\end{aligned}$$

~~(2) Assume combined weekly adjusted income is \$6,000, then~~

$$\begin{aligned}\text{Support} &= [89.42443 \times \ln(6,000)] - 411.24 \\ &= [89.42443 \times (8.69951)] - 411.24 \\ &= 777.94915 - 411.24 \\ &= \$367.00 \text{ (rounded to nearest dollar)}\end{aligned}$$

~~Before moving on to example (3), please note that the support level for second and subsequent children is not simply 2, 3, or 4 times the support for one. The appropriate multiples are set forth in the following table:~~

<i>support for 2 children</i>	≡ _____ 1.50 _____	x _____ support for one child
<i>support for 3 children</i>	≡ _____ 1.875 _____	x _____ support for one child
<i>support for 4 children</i>	≡ _____ 2.10938 _____	x _____ support for one child
<i>support for 5 children</i>	≡ _____ 2.24121 _____	x _____ support for one child
<i>support for 6 children</i>	≡ _____ 2.31125 _____	x _____ support for one child
<i>support for 7 children</i>	≡ _____ 2.34736 _____	x _____ support for one child
<i>support for 8 children</i>	≡ _____ 2.36570 _____	x _____ support for one child

This progression on the Guideline Schedules does not go beyond five children.

~~(3) Assume combined weekly adjusted income is \$7,500 with 3 children, then~~

$$\begin{aligned}
 \text{Support for one child} & \text{---} = 89.42443 \times \ln(7,500) \text{---} 411.24 \\
 & \text{---} = 89.42443 \times [8.92266] \text{---} 411.24 \\
 & \text{---} = 797.90363 \text{---} 411.24 \\
 & \text{---} = \$386.66 \text{ (support for one child rounded to nearest penny)}
 \end{aligned}$$

$$\begin{aligned}
 \text{Support for 3 children} & \text{---} = 89.42443 \times 1.875 \times \text{support for one child} \\
 & \text{---} = 1.875 \times 386.66 \\
 & \text{---} = \$725.00 \text{ (rounded to nearest dollar)}
 \end{aligned}$$

~~The basic child support obligation is placed on line 4 of the worksheet. (An explanation of line 3 computations, Percentage Share of Income, is given later.)~~

E. Additions to the Basic Child Support Obligation.

1. *Work-Related Child Care Expense (Worksheet Line 4A).* Child care costs incurred due to employment or job search of both parent(s) should be added to the basic obligation. It includes the separate cost of a sitter, day care, or like care of a child or children while the parent works or actively seeks employment. Such child care costs must be reasonable and should not exceed the level required to provide quality care for the children. Continuity of child care should be considered. Child care costs required for active job searches are allowable on the same basis as costs required in connection with employment.

The parent who contracts for the child-care shall be responsible for the payment to the provider of the child care. For the purposed of designating this expense on the Child Support Obligation Worksheet (Line 4A), each parent's expense shall be calculated on an annual basis divided by 52 weeks. The combined amount shall be added to the Basic Child Support Obligation and each parent shall receive a credit equal to the expense incurred by that parent as an Adjustment (Line 7 of the Worksheet).

When potential income is attributed to a party, the court should not also attribute work-related child-care expense which is not actually incurred.

2. *Cost of Health Insurance For Child(ren) (Worksheet Line 4B).* The weekly cost of health insurance premiums for the child(ren) should be added to the basic obligation whenever

either parent actually incurs the premium expense or a portion of such expense. (Please refer to Guideline 7 for additional information regarding the treatment of Health Care Expenses.)

3. *Extraordinary Health Care Expense.* Please refer to Support Guideline ~~3-H-7~~ for treatment of this issue.

4. *Extraordinary Educational Expense.* Please refer to Support Guideline ~~6-8~~ for treatment of this issue.

Commentary to Guideline 3E

Additions to the Basic Child Support Obligation.

1. *Work-Related Child Care Expense (Worksheet Line 4A).* One of the additions to the basic child support obligation is a reasonable child care expense incurred due to employment, or an attempt to find employment. This amount is added to the basic child support obligation in arriving at the total child support obligation.

Work-related child care expense is an income-producing expense of the parent. Presumably, if the family remained intact, the parents would treat child care as a necessary cost of the family attributable to the children when both parents work. Therefore, the expense is one that is incurred for the benefit of the child(ren) which the parents should share.

In circumstances where a parent claims the work-related child care credit for tax purposes, it would be appropriate to reduce the amount claimed as work-related child care expense by the amount of tax saving to the parent. The exact amount of the credit may not be known at the time support is set, but counsel should be able to make a rough calculation as to its effect.

When potential income is attributed to a party, the court should not also attribute a work-related child care expense which is not actually incurred because this expense is highly speculative and difficult to adequately verify.

2. *Cost of Health Insurance For Child(ren) (Worksheet Line 4B).* The weekly costs of health insurance premiums only for the child(ren) should be added to the basic obligation so as to apportion that cost between the parents. The parent who actually pays that cost then receives a credit towards his or her child support obligation on Line 7 of the Worksheet. (See Support Guideline 3G. Additions-Adjustments To Parent's Child Support Obligation). Only that portion of the cost actually paid by a parent is added to the basic obligation. If health insurance coverage is provided through an employer, only the child(ren)'s portion should be added and only if the parent actually incurs a cost for it.

~~*Health insurance coverage should normally be provided by the parent who can obtain the most comprehensive coverage at the least cost. If a separate policy of insurance is*~~

~~purchased for the children, determining the weekly cost should be no problem, but in the most common situation coverage for the child(ren) will occur through an employer group plan. If the employer pays the entire cost of coverage, no addition to the basic obligation will occur. If there is an employee cost, it will be necessary for the parent to contact his or her employer or insurance provider to obtain appropriate documentation of the parent's cost for the child(ren)'s coverage.~~

~~At low income levels, giving the noncustodial parent credit for payment of the health insurance premium may reduce support to an unreasonably low amount. In such instance the Court may, in the exercise of its discretion, deny or reduce the credit.~~

~~A number of different circumstances may exist in providing health insurance coverage, such as a situation in which a subsequent spouse or child(ren) are covered at no additional cost to the parent who is paying for the coverage. The treatment of these situations rests in the sound discretion of the court, including such options as prorating the cost.~~

3. **Total Child Support Obligation (Worksheet Line 5).** Adding work-related child care costs, and the weekly cost of health insurance premiums for the child(ren) to the basic child support obligation results in a figure called **Total Child Support Obligation**. This is the basic obligation of both parents for the support of the child(ren) of the marriage, or approximately what it would cost to support the child(ren) in an intact household, excluding extraordinary health care and/or extraordinary education expenses.

F. Computation of Parent's Child Support Obligation (Worksheet Line 6).

Each parent's child support obligation is determined by multiplying his or her percentage share of total weekly adjusted income (Worksheet Line 2) times the Total Child Support Obligation (Worksheet Line 5).

1. **Division of Obligation Between Parents (Worksheet Line 6).** The total child support obligation is divided between the parents in proportion to their weekly adjusted income. A monetary obligation is computed for each parent. The custodial parent's share is presumed to be spent directly on the child. When there is near equal parenting time, and the custodial parent has significantly higher income than the noncustodial parent, application of the parenting time credit should result in an order for the child support to be paid from a custodial parent to a noncustodial parent, absent grounds for a deviation. ~~Although a monetary obligation is computed for each parent, the custodial parent's share is not payable to the other parent as child support. Instead, the custodial parent's share is presumed to be spent directly on the child.~~

2. **Deviation From Guideline Amount.** If, after consideration of the factors contained in IC 31-16-6-1 and IC 31-16-6-2, the court finds that the Guideline amount is unjust or inappropriate in a particular case, the court may state a factual basis for the deviation and proceed to enter a support amount that is deemed appropriate.

Commentary to Guideline 3F

Computation of Child Support.

1. *Apportionment of Support Between Parents.* After the total child support obligation is determined, it is necessary to apportion that obligation between the parents based on their respective weekly adjusted incomes. First, a percentage is formed by dividing the weekly adjusted income of each parent by the total weekly adjusted income (Line 1 ~~D-E~~ of the worksheet). The percentages are entered on Line 2 of the worksheet. The total child support obligation is then multiplied by the percentages on Line 2 (the percentage of total weekly adjusted income that the weekly adjusted income of each parent represents) and the resulting figure is the child support obligation of each parent. The noncustodial parent is ordered to pay his or her proportionate share of support as calculated on line 6 of the worksheet. Custodial parents are presumed to be meeting their obligations by direct expenditures on behalf of the child, so a support order is not entered against the custodial parent.

2. *Apportionment of Support When Incapacitated Adult Child Has Earned Income.* Under certain circumstances the earned income of a child may be considered in apportioning support. In calculating a support obligation with respect to an incapacitated adult child with earned income, the support obligation may be determined by apportioning the support based upon the relative amount earned by the parents and the child.

3. *Deviation From Guideline Amount.* If the court determines that the Guideline amount is unjust or inappropriate, a written finding shall be made setting forth the factual basis for deviation from the Guideline amount. A simple finding such as the following is sufficient: "The court finds that the presumptive amount of support calculated under the Guidelines has been rebutted for the following reasons." A pro forma finding that the Guidelines are not appropriate does not satisfy the requirement for a specific finding of inappropriateness in a particular case, which is required in an order to deviate from the Guideline amount. For further discussion of deviation from the Guideline amount, see also the Commentary to Support Guideline ~~One~~ 1.

G. Adjustments to Parent's Child Support Obligation (Worksheet Line 7)

The parent's child support obligation (Worksheet Line 7) may be subject to four (4) adjustments.

1. *Obligation From Post-Secondary Education Worksheet.* If the parents have a child who is living away from home while attending school, his or her child support obligation will reflect the adjustment found on Line J of the Post-Secondary Education Worksheet (See Support Guideline ~~68 Commentary entitled Extraordinary Educational Expenses~~).

2. *Weekly Cost of Work-related Child Care Expenses.* A parent who pays a weekly child care expense should receive a credit towards his or her child support obligation. This credit is entered on the space provided on the Worksheet Line 7. The total credits claimed by the parents must equal the total amount on Line 4A. (See Support Guideline 3E Commentary ~~entitled Additions to the Basic Child Support Obligation~~).

3. *Weekly Cost of Health Insurance Premiums For Child(ren)*. The parent who pays the weekly premium cost for the child(ren)'s health insurance should receive a credit towards his or her child support obligation in most circumstances. This credit is entered on the space provided on the Worksheet Line 7 and will be in an amount equal to that entered on the Worksheet Line 4B (See Support Guideline 3E Commentary ~~entitled Additions to the Basic Child Support Obligation~~).

4. *Parenting Time Credit*. ~~The court should grant a credit toward the total amount of calculated child support for either “duplicated” or “transferred” expenses incurred by the noncustodial parent. The proper allocation of these expenses between the parents shall be based on the calculation from a Parenting Time Credit Worksheet. The court may grant the noncustodial parent a credit toward his or her weekly child support obligation (Line 6 of Worksheet) based upon the calculation from a Parenting Time Credit Worksheet (See Support Guideline 6 Commentary entitled Parenting Time and Child Support).~~

~~5. *Effect of Social Security Benefits Received By Child Because Of Parent’s Disability*. Social Security benefits received by a child because of the custodial parent’s disability do not reduce the child support obligation of the noncustodial parent. However, Social Security benefits received by a child because of the noncustodial parent’s disability may be applied on a case by case basis as a credit to the noncustodial parent’s child support obligation.~~

Commentary

~~(See Commentary to Support Guideline 3E and Support Guideline 6)~~

a. *Current Support Obligation*

1. Custodial parent: Social Security benefits received for a child based upon the disability of the custodial parent are not a credit toward the child support obligation of the noncustodial parent. It is a credit to the custodial parent’s child support obligation.

2. Noncustodial parent: Social security benefits received by a custodial parent, as representative payee of the child, based upon the earnings or disability of the noncustodial parent shall be considered as a credit to satisfy the noncustodial parent’s child support obligation as follows:

i. Social Security Retirement benefits may, at the court’s discretion, be credited to the noncustodial parent’s current child support obligation. The credit is not automatic. The presence of Social Security Retirement benefits is merely one factor for the court to consider in determining the child support obligation or modification of the obligation. Stultz v. Stultz, 659 N.E.2d 125 (Ind. 1995)

ii. Social Security Disability benefits shall be included in the weekly gross income of the noncustodial parent and applied as a credit to the noncustodial parent’s current child support obligation. The credit is

automatic.

iii. Any portion of the benefit that exceeds the child support obligation shall be considered a gratuity for the benefit of the child, unless there is an arrearage.

3. The filing of a petition to modify on grounds a Social Security Disability determination has been requested will not relieve the parent's obligation to pay the current support order while the disability application is pending. Filing of the petition to modify support entitles the noncustodial parent to a retroactive reduction in support to the date of filing of the petition for modification and not the date of filing for the benefits. If the modification of support is granted, any lump sum payment of retroactive Social Security Disability benefits paid shall be credited toward the modified support obligation.

b. Arrearages

1. Credit for retroactive lump sum payment. A lump sum payment of retroactive Social Security Disability benefits shall be applied as a credit against an existing child support arrearage if the custodial parent, as representative payee, received a lump sum retroactive payment, without the requirement of a filing of a Petition to Modify Child Support. However, no credit should be allowed under the following circumstances:

i. A custodial parent should never be required to pay restitution to a disabled noncustodial parent for lump sum retroactive Social Security Disability benefits which exceed the amount of "court-ordered" child support. Any portion of lump sum payments of retroactive Social Security Disability benefits paid to children not credited against the existing child support arrearage is properly treated as a gratuity to the children. No credit toward future support should be granted.

ii. No credit shall be given for a lump sum disability payment paid directly to a child who is over the age of eighteen (18). The dependency benefits paid directly to a child who has reached the age of majority under the Social Security law, rather than to the custodial parent, as representative payee, do not fulfill the obligations of court-ordered child support.

2. Application of current Social Security Disability benefits. The amount of the benefit which exceeds the child support order may be treated as an ongoing credit toward an existing arrearage.

3. In Title IV-D cases there is no credit toward the monies owed to the State of Indiana unless the retroactive benefit is actually paid to the State of Indiana. The child's Social Security benefits received and used by the custodial parent will

not reduce or be credited against the noncustodial parent's obligation to reimburse the State of Indiana for Title IV-A or Title IV-E benefits previously paid on behalf of the children.

4. Modification. The award of Social Security Disability benefits retroactive to a specific date does not modify a noncustodial parent's child support obligation to the same date. The noncustodial parent's duty to pay support cannot be retroactively modified earlier than the filing date of a petition to modify child support. Ind. Code § 31-16-16-6.

Commentary to Guideline 3G

It is important to remember the amount of social security disability benefit that exceeds the current child support order will not be reflected in ISETS as a credit toward an existing arrearage unless specified in the court order. Unless the credit is recognized in ISETS, there is a chance that an arrearage notice may be issued administratively and sanctions could be entered on that arrearage.

Social Security benefits paid to a parent for the benefit of a minor child are included in the disabled parent's gross weekly income for purposes of determining child support regardless of which parent actually receives the payment. (See Guideline 3.A.) This section, 3.G., and its commentary address adjustments to the recommended child support obligation. Although Social Security benefits are not reflected on line 7 of the child support worksheet, the benefit should be considered, and its effect and application shall be included in the written order for support of that child.

The revised Guidelines make no change in the law regarding an adjustment for Social Security Retirement benefits or Supplemental Security Income (SSI). The Court has discretion to allow an adjustment to a parent's child support obligation based on the amount of Social Security Retirement benefits paid for the benefit of the child due to that parent's retirement. The retirement benefit is merely one of the factors that the court should consider when making an adjustment to the child support obligation. SSI is a means-tested program and the benefit is not included in either parent's gross income. It therefore should not be considered an adjustment to either parent's child support obligation.

In *Brown v. Brown*, 849 N.E.2d 610 (Ind. 2006), Social Security Disability benefits paid to a child were clearly recognized as earnings of the disabled parent. *Id.*, at 614. Under the new Guidelines, Social Security Disability benefits paid for a child are now recognized as income of the disabled parent who earned the benefits and those benefits are included in the Weekly Gross Income of that parent. See Guideline 3.A. It follows then that the payment received for the benefit of the child should be applied to satisfy the disabled parent's support obligation. The child support order should state that the SSD benefit received for the child is credited as payment toward the support obligation. Any portion of the SSD benefit in excess of the current support obligation is a gratuity, unless there is an arrearage.

The new language in Guideline 3.G.5. directs that the excess SSD benefit shall be

applied as payment toward an existing arrearage. Once the arrearage is satisfied, any portion of the SSD benefit that exceeds the current support obligation is considered a gratuity. The new guidelines also change the application of a lump sum SSD payment. SSD is, by definition, a substitution for a person's income lost due to a recognized disability. Further, under the Act, that individual may be entitled to a lump sum benefit retroactive to the date that his or her disability occurred and that caused the disruption in earnings. This lump sum payment is unique to SSD. The guidelines now allow the courts to apply the lump sum Social Security Disability benefits toward an existing child support arrearage if the custodial parent, as representative payee, receives a lump sum payment. This credit is appropriate without the requirement of a filing of a Petition to Modify Child Support.

The revised Guidelines change the law regarding the application of Social Security Disability (SSD) benefits. The holding in *Hieston v. State*, 885 N.E.2d 59 (Ind. Ct. App. 2008) and its progeny has been superseded by this change. The rationale is that the lump sum payment is merely a method of payment applied to a past support obligation not paid. The distinction is between modification of support which changes the rate of support, e.g. from \$100 per week to \$50 per week, as opposed to credit for an indirect payment. Modification of a child support obligation still requires the filing of a petition for modification as set forth in Guideline 4.

The lump sum payment is a method of payment that may not be specifically authorized by express court order but which should be recognized as a payment of support. Indiana case law establishes that credit can be allowed for payments that do not technically conform to the original support decree. For example, where the obligated parent makes payments directly to the custodial parent rather than through the clerk of the court, the Supreme Court has recognized these payments when there was sufficient proof to convince a trier of fact that the required payments were actually made. *O'Neil v. O'Neil*, 535 N.E.2d 523 (Ind. 1989), *Nill v. Martin*, 686 N.E.2d 116 (Ind. 1997). Proof of the lump sum Social Security Disability benefit payment is not difficult because the social security award certificate is a record easily admitted into evidence as an exception to the hearsay rule under IRE 803(6) and (8) (reports of a public agency setting forth its regularly recorded activity) and trial courts are rarely burdened with an evidentiary dispute about what was paid, when or to whom, once the Social Security records are shared. By contrast, the informal arrangement disputes between parties to modify and reduce the actual amount of weekly support below that ordered in the divorce decree are actual attempts to retroactively modify the amount of support, which are prohibited. Similar to the nonconforming payment, the lump sum payment shall be applied as a credit to an existing child support arrearage.

If there is no child support arrearage, the lump sum payment is considered gratuity. As long as there is an existing support order, there should never be an order entered that requires any excess payment of SSD or the lump sum payment to be paid back to the disabled parent.

The revised Guidelines exclude from the parent's weekly gross income any survivor benefits received by or for other children residing in either parent's home based on the Social Security death benefits of a deceased parent of a prior born child. See Commentary to Guideline 3(A).

~~H. Treatment of Health Care Obligation~~

~~The data upon which the Guideline schedules are based include a component for ordinary health care expenses. Ordinary uninsured health care expenses are paid by the parent for whom the parenting time credit is not calculated up to six percent (6%) of the basic child support obligation (Line 4 of the child support obligation worksheet) and, if applicable, the child support obligation attributed to a student living away from home (Section Two Line I of the post-secondary education worksheet) annually since the Guideline Schedules for Weekly Support Payments include six percent (6%) for ordinary uninsured health care costs. (See Commentary to Guideline 6 for further explanation.) Extraordinary health care expenses are those uninsured expenses which are in excess of six percent (6%) of the basic obligation, and would include uninsured expenses for chronic or long term conditions of a child. Calculation of the apportionment of the health care expense obligation is a matter separate from the determination of the weekly child support obligation. These calculations shall be inserted in the space provided on the Worksheet.~~

Commentary

~~**Apportionment of Health Care Expenses.**— The data on which the Guideline schedules are based include a component for ordinary medical expenses. Specifically, six percent (6%) of the support amount is for health care. The non-custodial parent is, in effect, prepaying health care expenses every time a support payment is made. Consequently, the Guidelines require that the custodial parent bear the cost of uninsured health care expenses up to six percent (6%) of the basic child support obligation found on Line 4 of the child support obligation worksheet and, if applicable, the child support obligation attributable to a student living away from home (Section Two Line I of the post-secondary education worksheet). That computation is made by multiplying the total of Line 4 and Line I by 52 (weeks) and multiplying the product of that multiplication by .06 to arrive at the amount the custodial parent must spend on the uninsured health care costs of the parties' child(ren) in any calendar year before the non-custodial parent is required to contribute toward payment of those uninsured costs. For example, if line 4 is \$150.00 per week and Line I is \$25.00 per week, the calculation would be as follows: $\$150.00 + \$25.00 = \$175.00 \times 52 = \$9,100.00 \times .06 = \$546.00$.~~

~~Thus, on an annual basis, the custodial parent is required to spend \$546.00 for health care of the child(ren) before the non-custodial parent is required to contribute. The custodial parent must document the \$546.00 on health care.~~

~~After the custodial parent's obligation for ordinary uninsured health care expenses is computed, provision should be made for the uninsured health care expenses that may exceed that amount. The excess costs should be apportioned between the parties according to the Percentage Share of Income computed on Line 2 of the worksheet. Where imposing such percentage share of the uninsured costs may work an injustice, the court may resort to the time-honored practice of splitting uninsured health care costs equally, or by using other methods.~~

~~As a practical matter, it may be wise to spell out with specificity in the order what~~

~~uninsured expenses are covered and a schedule for the periodic payment of these expenses. For example, a chronic long-term condition might necessitate weekly payments of the uninsured expense. The order may include any reasonable medical, dental, hospital, pharmaceutical and psychological expenses deemed necessary for the health care of the child(ren). If it is intended that such things as aspirin, vitamins and band-aids be covered, the order should specifically state that such non-prescription health care items are covered.~~

~~There are also situations where major health care costs are incurred for a single event such as orthodontics or major injuries. For financial reasons, this may require the custodial parent to pay the provider for the amount not covered by insurance over a number of years. The 6% rule applies to expenses actually paid by the custodial parent each year.~~

~~The order regarding the payment of the child(ren)'s health expenses should specify which parent will have the responsibility to provide health insurance.~~

~~Amended July 1, 2003, effective January 1, 2004.~~

GUIDELINE 4. MODIFICATION

The provisions of a child support order may be modified only if there is a substantial and continuing change of circumstances.

Commentary

Substantial and Continuing Change of Circumstances. Before a child support order may be modified in Indiana, it is necessary for a party to demonstrate a substantial and continuing change in circumstances that makes the present order unreasonable or that the amount of support ordered at least twelve (12) months earlier differs from the Guideline amount presently computed by more than twenty percent (20%), see IC 31-16-8-1 regarding dissolution of marriage actions or I.C. 31-14-11-8 regarding paternity actions. A change in circumstances may include a change in the income of the parents, the application of a parenting plan, the failure to comply with a parenting plan or a changes in the expenses of child rearing specifically considered in the Guidelines.

If the amount of support computed at the time of modification is significantly higher or significantly lower than that previously ordered and would require a drastic reduction in a parent's standard of living, consideration may be given to phasing in the change in support. This approach would allow the parent affected by the change time to make adjustments in his or her standard of living. Again, it is not the intent of the Guidelines to drive the parents into noncompliance by reducing their spendable income below subsistence level.

Retroactive modification. The modification of a support obligation may only relate back to the date the petition to modify was filed, and not an earlier date, subject to two exceptions: (1) when the parties have agreed to and carried out an alternative method of payment which substantially complies with the spirit of the decree; or (2) the obligated parent takes the child into the obligated parent's home and assumes custody, provides necessities, and exercises parental control for a period of time that a permanent change of custody is exercised.

Emancipation: Support Orders for Two or More Children. Support orders for two or

more children, under the Guidelines, are stated as an in gross or total amount rather than on a per child basis. The total obligation will not decrease when the oldest child reaches twenty-one (21) years of age, or upon the occurrence of some other series of events that gives rise to emancipation, absent judicial modification of the order. Conversely, the law recognizes that where an order is framed in terms of an amount per child, an abatement of respective shares will occur upon each child's emancipation.

The concept of a pro-rata delineation of support is generally inconsistent with the economic policy underlying the Guidelines (See "Economic Data Used in Developing Guidelines" in "Commentary" to Support Guideline 1). That policy recognizes that the amount of support required for two children is 1.5 times that required to support one child. The multiplication factor decreases as the number of children increases. If support were reduced by one half when the first of two children was emancipated, the remaining amount of support would be significantly below the Guideline amount for one child at the same parental income levels.

Support orders may, however, be framed to allow for automatic abatement of support upon the emancipation of the first child if that emancipation is by reaching age twenty-one (21) or by virtue of some other significant event that will not be disputed between the parties.

EXAMPLE: Assume a combined weekly adjusted income of \$1,000.00 provided solely by the noncustodial parent, and an order for support of three children. No other factors being considered, a support order would provide for payment of \$285 per week for three children; \$228 weekly upon the oldest child reaching age twenty-one (21) years of age; and \$152 per week after the second oldest child reaches twenty-one (21), to and until the youngest child's twenty-first birthday, unless otherwise modified by the court.

It is recommended that such a delineation should be an exception and not the rule. It is incumbent upon counsel who represent parents to attempt to familiarize them with the need to judicially amend the order of support when children are emancipated and to discuss with the parties what constitutes emancipation.

~~Amended July 1, 2003, effective January 1, 2004.~~

GUIDELINE 5. FEDERAL STATUTES

These guidelines have been drafted in an attempt to comply with, and should be construed to conform with applicable federal statutes.

Commentary

Every attempt was made to draft Guidelines for the state of Indiana that would comply with applicable federal statutes and regulations. Likewise, careful attention was paid to state law.

GUIDELINE 6. ADDITIONAL COMMENTARY PARENTING TIME CREDIT

~~Additional Commentary is offered to assist courts, practitioners and litigants in the application of the guidelines.~~

A credit should be awarded for the number of overnights each year that the child(ren) spend with the non-custodial parent.

Commentary

Parenting Time and Child Support

Analysis of Support Guidelines. *The Indiana Child Support Guidelines are based on the assumption the child(ren) live in one household with primary physical custody in one parent who undertakes all of the spending on behalf of the child(ren). There is a rebuttable presumption the support calculated from the Guideline support schedule is the correct amount of weekly child support to be awarded. The total amount of the anticipated average weekly spending is the Basic Child Support Obligation (Line 4 of the Worksheet).*

The Guideline support schedules do not reflect the fact, however, when both parents exercise parenting time, out-of-pocket expenses will be incurred for the child(ren)'s care. These expenses were recognized previously by the application of a 10% visitation credit and a 50% abatement of child support during periods of extended visitation. The visitation credit was based on the regular exercise of alternate weekend visitation which is equivalent to approximately 14% of the annual overnights. With the adoption of the Indiana Parenting Time Guidelines, the noncustodial parent's share of parenting time, if exercised, is equivalent to approximately 27% of the annual overnights. As a result, these revisions provide a parenting credit based upon the number of overnights with the noncustodial parent ranging from 52 overnights annually to equal parenting time. As parenting time increases, a proportionally larger increase in the credit will occur.

~~**Modification of Child Support Based on Parenting Time.** *A change in a child support order through the application of a parenting time credit does not constitute good cause for modification of the order unless the modification meets the requirements of Guideline 4.*~~

Analysis of Parenting Time Costs. *An examination of the costs associated with the sharing of parenting time reveals two types of expenses are incurred by both parents, transferred and duplicated expenses. A third category of expenses, is controlled expenses, such as the 6% uninsured health care expense, remains the sole obligation of the parent for whom the parenting time credit is not calculated. This latter category is assumed to be equal to 15% of the Basic Child Support Obligation.*

Transferred Expenses. *This type of expense is incurred only when the child(ren) reside with a parent and these expenses are "transferred" with the child(ren) as they move from one parent's residence to the other. Examples of this type of expense are food and the major portion of spending for transportation. When spending is transferred from one parent to the other parent, the other parent should be given a credit against that parent's child support obligation since this type of expense is included in the support calculation schedules. When parents equally share in the parenting, an assumption is made that 35% of the Basic Child Support Obligation reflects "transferred" expenses. The amount of expenses transferred from one parent to the other will depend upon the number of overnights the child(ren) spend with each parent.*

Duplicated Fixed Expenses. *This type of expense is incurred when two households are maintained for the children. An example of this type of expense is shelter costs which are not transferred when the child(ren) move from one parent's residence to the other but remain fixed in each parent's household and represent duplicated expenditures. The fixed expense of the*

parent who has primary physical custody is included in the Guideline support schedules. However, the fixed expense of the other parent is not included in the support schedules but represents an increase in the total cost of raising the child(ren) attributed to the parenting time plan. Both parents should share in these additional costs.

When parents equally share in the parenting, an assumption is made that 50% of the Basic Child Support Obligation will be “duplicated.” When the child(ren) spend less time with one parent, the percentage of duplicated expenses will decline.

Controlled Expenses. *This type of expense for children is typically paid by the custodial parent and is not transferred or duplicated. Controlled expenses are items like clothing, education, school books and supplies, ordinary uninsured health care and personal care. For example, the custodial parent buys a winter coat for the child. The noncustodial parent will not buy another one. The custodial parent controls this type of expense. The controlled expenses account for 15% of the cost of raising the child. The parenting time credit is based on the more time the parents share, the more expenses are duplicated and transferred. The controlled expenses are not shared and remain with the parent that does not get the parenting time credit. Controlled expenses are generally not a consideration unless there is equal parenting time.*

These categories of expenses are not pertinent for litigation. They are presented only to explain the factors used in developing the parenting time credit formula. The percentages were assigned to these categories after considering the treatment of joint custody by other states and examining published data from the Bureau of Labor Statistics’ Consumer Expenditure Survey.

Computation of Parenting Time Credit. *The computation of the parenting time credit apportionment of credit for “transferred” and “duplicated” expenses will require a determination of the annual number of overnights of parenting time exercised by the parent who is to pay child support, the use of the standard Child Support Obligation Worksheet, a Parenting Time Table, and a Parenting Time Credit Worksheet.*

An overnight will not always translate into a twenty-four hour block of time with all of the attendant costs and responsibilities. It should include, however, the costs of feeding and transporting the child, attending to school work and the like. Merely providing a child with a place to sleep in order to obtain a credit is prohibited.

The Parenting Time Table (Table PT) begins at 52 overnights annually or the equivalent of alternate weekends of parenting time only. If the parenting plan is for fewer overnights because the child is an infant or toddler (Section II A of the Parenting Time Guidelines), the court may consider granting the noncustodial parent an appropriate credit for the expenses incurred when caring for the child. If the parenting plan is for fewer overnights due to a significant geographical distance between the parties, the court may consider granting an appropriate credit. The actual cost of transportation should be treated as a separate issue.

If the parents are using the Parenting Time Guidelines without extending the weeknight period into an overnight, the noncustodial parent will be exercising approximately 98 overnights.

Parenting Time Table. *The TOTAL column represents the anticipated total out-of-pocket expenses expressed as a percentage of the Basic Child Support Obligation that will be incurred by the parent who will pay child support. The total expenses are the sum of transferred and duplicated expenses. The DUPLICATED column represents the duplicated expenses and reflects*

the assumption that when there is an equal sharing of parenting time, 50% of the Basic Child Support Obligation will be duplicated. The Number of Annual Overnights column will determine the particular fractions of TOTAL and DUPLICATED to be used in the Parenting Time Credit Worksheet.

Table PT

ANNUAL		OVERNIGHTS	
FROM	TO	TOTAL	DUPLICATED
1	51	0.000	0.000
52	55	0.062	0.011
56	60	0.070	0.014
61	65	0.080	0.020
66	70	0.093	0.028
71	75	0.108	0.038
76	80	0.127	0.052
81	85	0.150	0.070
86	90	0.178	0.093
91	95	0.211	0.122
96	100	0.250	0.156
101	105	0.294	0.195
106	110	0.341	0.237
111	115	0.388	0.280
116	120	0.434	0.321
121	125	0.476	0.358
126	130	0.513	0.390
131	135	0.544	0.417
136	140	0.570	0.438
141	145	0.591	0.454
146	150	0.609	0.467
151	155	0.623	0.476
156	160	0.634	0.483
161	165	0.644	0.488
166	170	0.652	0.491
171	175	0.660	0.494
176	180	0.666	0.495
181	183	0.675	0.500

Parenting Time Credit Worksheet (Credit Worksheet). In determining the credit, take the following steps:

- 1. Complete the Child Support Obligation Worksheet through Line 6.*
- 2. Enter on Line 1PT of the Credit Worksheet the annual number of overnights exercised by the parent who will pay child support.*
- 3. Enter on Line 2PT of the Credit Worksheet the Basic Child Support Obligation (Line 4 from the Child Support Obligation Worksheet).*

4. Enter on Line 3PT of the Credit Worksheet the figure from the TOTAL column that corresponds to the annual overnights exercised by the parent who will pay child support.
5. Enter on Line 4PT of the Credit Worksheet the figure from the DUPLICATED column that corresponds to the annual number of overnights exercised by the parent who will pay child support.
6. Enter on Line 5PT of the Credit Worksheet the percentage share of the Combined Weekly Income of the parent who will pay child support (Line 2 of the Child Support Obligation Worksheet).
7. Complete Lines 6PT through 9PT to determine the allowable credit.
8. Enter the result from Line 9PT on Line 7 of the Child Support Obligation Worksheet as the Parenting Time Credit.
9. Apply the Line 7 Adjustments to determine the recommended Child Support Obligation (Line 8 of the Child Support Obligation Worksheet).

Parenting Time Credit Worksheet

Line:		
1PT	Enter Annual Number of Overnights	
2PT	Enter Weekly Basic Child Support Obligation – BCSO (Enter Line 4 from Child Support Worksheet)	_____.__
3PT	Enter Total Parenting Time Expenses as a Percentage of the BCSO (Enter Appropriate TOTAL Entry from Table PT)	._____
4PT	Enter Duplicated Expenses as a Percentage of the BCSO (Enter Appropriate DUPLICATED Entry from Table PT)	._____
5PT	Parent’s Share of Combined Weekly Income (Enter Line 2 from Child Support Worksheet)	._____
6PT	Average Weekly Total Expenses during Parenting Time (Multiply Line 2PT times Line 3PT)	_____.__
7PT	Average Weekly Duplicated Expenses (Multiply Line 2PT times Line 4PT)	_____.__
8PT	Parent’s Share of Duplicated Expenses (Multiply Line 5PT times Line 7PT)	_____.__
9PT	Allowable Expenses during Parenting Time (Line 6PT – Line 8PT)	_____.__
	Enter Line 9PT on Line 7 of the Child Support Worksheet as the Parenting Time Credit	

Application of Parenting Time Credit. Parenting Time Credit is not automatic. The court should determine if application of the credit will jeopardize a parent’s ability to support

the child(ren). If such is the case, the court should consider a deviation from the credit.

The Parenting Time Credit is earned by performing parental obligations as scheduled and is an advancement of weekly credit. The granting of the credit is based on the expectation the parties will comply with a parenting time order.

A parent who does not carry out the parenting time obligation may be subject to a reduction or loss of the credit, financial restitution, or any other appropriate remedy. However, missed parenting time because of occasional illness, transportation problems or other unforeseen events should not constitute grounds for a reduction or loss of the credit, or financial restitution.

Consistent with Parenting Time Guidelines ~~Section 1, E. 2.~~, if court action is initiated to reduce the parenting time credit because of a failure to exercise scheduled parenting time, the parents shall enter mediation unless otherwise ordered by the court.

~~**Other Child Rearing Expenses.** The economic data used in developing the Child Support Guideline schedules do not include components related to those expenses of an 'optional' nature such as costs related to summer camp, soccer leagues, scouting and the like. When both parents agree that the child(ren) may participate in optional activities, the parents should pay their pro rata share of these expenses. In the absence of an agreement relating to such expenses the issue should be referred to the court for resolution. If the parents or the court determine that the child(ren) may participate in optional activities, the method of sharing the expenses shall be set forth in the entry.~~

Contents of Agreements/Decrees. Orders establishing custody and child support shall set forth the specifics of the parties' parenting time plan in all cases. A reference to the Indiana Parenting Time Guidelines will suffice if the parties intend to follow the Guidelines. All such entries shall be accompanied by a copy of the Child Support Obligation Worksheet and the Parenting Time Credit Worksheet.

In every instance the court shall designate one parent who is receiving support and shall be responsible for payment of the uninsured health care expenses up to 6% of the basic child support obligation.

If the Court determines it is necessary to deviate from the parenting time credit, it shall state its reasons in the order.

Split Custody and Child Support

In those situations where each parent has physical custody of one or more children (split custody), it is suggested that support be computed by completing the child support obligation worksheets in the following manner:

1. Compute the support a father would pay to a mother for the children in her custody as if they were the only children of the marriage.
2. Compute the support a mother would pay to a father for the children in his custody as if they were the only children of the marriage.
3. Subtract the lesser from the greater support amount. The parent who owes the remaining amount pays the difference to the other parent on a weekly basis.

This method of computation takes into account the fact that the first child in each home is

the most expensive to support, as discussed in the commentary to Guideline 1.

Child Support When Parenting Time Is Equally Shared. A frequent source of confusion in determining child support arises in cases where parents equally share the parenting time with the children. Parenting time is considered equally shared when it is 181 to 183 overnights per year. To determine child support in these cases, either the mother or father must be designated as the parent who will pay the controlled expenses. Then, the other parent is given the parenting time credit. The controlled expenses remain the sole obligation of the parent for whom the parenting time credit is not calculated.

When both parents equally share parenting time, the court must determine which parent will pay the controlled expenses. If, for example, father is the parent paying controlled expenses, the parenting time credit will be awarded to the mother.

Factors courts should use in assigning the controlled expenses to a particular parent include the following areas of inquiry:

- Which parent has traditionally paid these expenses.*
- Which parent is more likely to be able to readily pay the controlled expenses.*
- Which parent more frequently takes the child to the health care provider.*
- Which parent has traditionally been more involved in the child's school activities (since much of the controlled expenses concern school costs, such as clothes, fees, supplies, and books.)*

This determination requires a balancing of these and other factors. Once the court assigns responsibility for these controlled expenses, the court should award the other parent the Parenting Time Credit. When the assignment of the controlled expenses occurs, calculation of the child support in shared custody situations is fairly basic, and is completed by application of the remainder of these Guidelines.

~~**Tax Exemptions.** Development of these Guidelines did not take into consideration the awarding of the income tax exemption. Instead, it is recommended that each case be reviewed on an individual basis and that a decision be made in the context of each case. Judges and practitioners should be aware that under current law the court cannot award an exemption to a parent, but the court may order a parent to release or sign over the exemption for one or more of the children to the other parent pursuant to I.R.C. s 152(e). To effect this release, the parent releasing the exemption must sign and deliver to the other parent I.R.S. Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents. The parent claiming the exemption must then file this form with his or her tax return. The release may be made, pursuant to the Internal Revenue Code, annually, for a specified number of years or permanently. Judges may wish to consider ordering the release to be executed on an annual basis, contingent upon support being current at the end of the calendar year for which the exemption is ordered as an additional incentive to keep support payments current. It may also be helpful to specify a date by which the release is to be delivered to the other parent each year. Shifting the exemption for minor children does not alter the filing status of either parent.~~

~~*In determining when to order a release of exemptions, it is recommended that at minimum the following factors be considered:*~~

- ~~*(1) the value of the exemption at the marginal tax rate of each parent;*~~

- ~~— (2) the income of each parent;~~
- ~~— (3) the age of the child(ren) and how long the exemption will be available;~~
- ~~(4) the percentage of the cost of supporting the child(ren) borne by each parent; and~~
- ~~(5) the financial burden assumed by each parent under the property settlement in the case.~~

~~**Cost of Transportation for Parenting Time.**— Courts should not automatically require the noncustodial parent to bear the entire expense for transportation of the child(ren) for purposes of parenting time. Among other factors, consideration should be given to the reason for the geographic distance between the parties and the financial resources of each party.~~

~~The Parenting Time Guidelines require the noncustodial parent to provide transportation for the child(ren) at the start of the scheduled parenting time, and the custodial parent to provide transportation for the child(ren) at the end of the scheduled parenting time. There is no specific provision in the Child Support Guidelines for an assignment of costs or a credit for transportation on the child support worksheet. Transportation costs are part of the transferred expenses. When transportation costs are significant, the Court may address transportation costs as a deviation from the child support calculated by the worksheet, or may address transportation as a separate issue from child support. Consideration should be given to the reason for the geographic distance between the parties and the financial resources of each party. The relocation statute provides that one factor in modifying child support in conjunction with parent relocation is the hardship and expense involved for the nonrelocating individual to exercise parenting time.~~

~~**Accountability of the Custodial Parent for Support Received.**— Quite commonly noncustodial parents request, or even demand, that the custodial parent provide an accounting for how support money is spent. While recognizing that in some instances an accounting may be justified, the Committee does not recommend that it be routinely used in support orders. The Indiana Legislature apparently recognized that an accounting may sometimes be needed when, in 1985, it passed into law IC 31-1-11.5-13(e), now IC 31-16-9-6.~~

~~— At the time of entering an order for support, or at any time thereafter, the court may make an order, upon a proper showing of the necessity therefore, requiring the spouse or other person receiving such support payments to render an accounting to the court of future expenditures upon such terms and conditions as the court shall decree.~~

~~It is recommended that an accounting be ordered upon a showing of reasonable cause to believe that child support is not being used for the support of the child. However, an order for an accounting should not be made in cases where support received by the custodial parent is \$50.00 or less per week. This provision is prospective in application and discretionary with the court. An accounting may not be ordered as to support payments previously paid.~~

~~— A custodial parent may be able to account for direct costs (clothing, school expenses, music lessons, etc.) but it should be remembered that it is extremely difficult to compile indirect costs (a share of housing, transportation, utilities, food, etc.) with any degree of accuracy. If a court found that a custodial parent was diverting support for his or her own personal use, the remedy is not clear. Perhaps, the scrutiny that comes with an accounting would itself resolve the problem.~~

~~**Emancipation: Support Orders for Two or More Children.**— Support orders for two or~~

~~more children, under the Guidelines, are stated as an in gross or total amount rather than on a per child basis. The total obligation will not decrease when the oldest child reaches twenty one (21) years of age, or upon the occurrence of some other series of events that gives rise to emancipation, absent judicial modification of the order. Conversely, the law recognizes that where an order is framed in terms of an amount per child, an abatement of respective shares will occur upon each child's emancipation.~~

~~— The concept of a pro-rata delineation of support is generally inconsistent with the economic policy underlying the Guidelines (See "Economic Data Used in Developing Guidelines" in "Commentary" to Support Guideline 1). That policy recognizes that the amount of support required for two children is 1.5 times that required to support one child. The multiplication factor decreases as the number of children increases. If support were reduced by one half when the first of two children was emancipated, the remaining amount of support would be significantly below the Guideline amount for one child at the same parental income levels.~~

~~— Support orders may, however, be framed to allow for automatic abatement of support upon the emancipation of the first child if that emancipation is by reaching age twenty one (21) or by virtue of some other significant event that will not be disputed between the parties.~~

~~— EXAMPLE: Assume a combined weekly adjusted income of \$1,000.00 provided solely by the noncustodial parent, and an order for support of three children. No other factors being considered, a support order would provide for payment of \$285 per week for three children; \$228 weekly upon the oldest child reaching age twenty one (21) years of age; and \$152 per week after the second oldest child reaches twenty one (21), to and until the youngest child's twenty first birthday, unless otherwise modified by the court.~~

~~— It is recommended that such a delineation should be an exception and not the rule. It is incumbent upon counsel who represent parents in dissolutions to attempt to familiarize them with the need to judicially amend the order of support when children are emancipated and to discuss with the parties what constitutes emancipation.~~

Extraordinary Educational Expenses

~~— The data upon which the Guideline schedules are based include a component for ordinary educational expenses. Any extraordinary educational expenses incurred on behalf of a child shall be considered apart from the total basic child support obligation.~~

~~— Extraordinary educational expenses may be for elementary, secondary or post-secondary education, and should be limited to reasonable and necessary expenses for attending private or special schools, institutions of higher learning, and trade, business or technical schools to meet the particular educational needs of the child.~~

~~— a. Elementary and Secondary Education. If the expenses are related to elementary or secondary education, the court may want to consider whether the expense is the result of a personal preference of one parent or whether both parents concur; if the parties would have incurred the expense while the family was intact; and whether or not education of the same or higher quality is available at less cost.~~

~~— b. Post-Secondary Education. The authority of the Court to award post-secondary educational expenses is derived from IC 31-16-6-2. It is discretionary with the court to award post-secondary educational expenses and in what amount. In making such a decision, the court should consider post-secondary education to be a group effort, and weigh the ability of each~~

~~parent to contribute to payment of the expense, as well as the ability of the student to pay a portion of the expense.~~

~~If the Court determines that an award of post-secondary educational expenses is appropriate, it should apportion the expenses between the parents and the child, taking into consideration the incomes and overall financial condition of the parents and the child, education gifts, education trust funds, and any other education savings program. The court should also take into consideration scholarships, grants, student loans, summer and school year employment and other cost reducing programs available to the student. These latter sources of assistance should be credited to the child's share of the educational expense unless the court determines that it should credit a portion of any scholarships, grants and loans to either or both parents' share(s) of the education expense.~~

~~Current provisions of the Internal Revenue Code provide tax credits and preferences which will subsidize the cost of a child's post-secondary education. While tax planning on the part of all parties will be needed to maximize the value of these subsidies, no one party should disproportionately benefit from the tax treatment of post-secondary expenses. Courts may consider who may be entitled to claim various education tax benefits and tax exemptions for the minor child(ren) and the total value of the tax subsidies prior to assigning the financial responsibility of post-secondary expenses to the parents and the child.~~

~~A determination of what constitutes educational expenses will be necessary and will generally include tuition, books, lab fees, supplies, student activity fees and the like. Room and board will also be included when the student resides on campus or otherwise is not with the custodial parent.~~

~~The impact of an award of post-secondary educational expenses is substantial upon the custodial and non-custodial parent and a reduction of the basic child support obligation attributable to the child in question will be required when the child resides on campus or otherwise is not with the custodial parent.~~

~~A consideration of the foregoing factors is addressed in the Worksheet on Post-Secondary Education Expense which should be utilized in making a fair distribution of this expense.~~

~~The court should require that a student maintain a certain minimum level of academic performance to remain eligible for parental assistance and should include such a provision in its order. The court should also consider requiring the student or the custodial parent provide the non-custodial parent with a copy of the child's high school transcript and each semester or trimester post-secondary education grade report.~~

~~The court may limit consideration of college expenses to the cost of state supported colleges and universities or otherwise may require that the income level of the family and the achievement level of the child be sufficient to justify the expense of private school.~~

~~The court may wish to consider in the category of "Other" educational costs (Line B(5) of the Worksheet) such items as transportation, car insurance, clothing, entertainment and incidental expenses.~~

~~e. Use of Post-Secondary Education Worksheet~~

~~The Worksheet makes two determinations. Section One determines the obligation of each~~

~~parent for payment of post-secondary education expenses based upon his or her pro-rata share of the weekly adjusted income from the Child Support Obligation Worksheet after contribution from the student toward those costs. The method of paying such obligation should be addressed in the court's order. When the student remains at home with the custodial parent while attending an institution of higher learning, generally no reduction to the non-custodial parent's support obligation will occur and Section Two of the worksheet need not be completed.~~

~~Section Two determines the amount of each parent's weekly support obligation for the student who does not live at home year round. The amount attributable to the student while at home has been annualized to avoid weekly variations in the order. It further addresses the provisions of IC 31-16-6-2(b) which require a reduction in the child support obligation when the court orders the payment of educational expenses which are duplicated or would otherwise be paid to the custodial parent. In determining the reduction, the student is treated as emancipated. This treatment recognizes that the diminishing marginal effect of additional children is due to economies of scale in consumption and not the age of the children. A second child becomes the "first child" in terms of consumption and the custodial parent will receive Guideline child support on that basis.~~

~~Section Two applies when the parties' only child attending school does not reside with the custodial parent while attending school, as well as when the parties have more than one child and one resides away from home while attending school and the other child(ren) remain at home.~~

~~Line E of the Worksheet determines the percentage of the year the student lives at home. Line F is used to enter the basic child support obligation, from the Guideline Schedules for all of the children of the parties including the student who does not live at home year round. Line G is used to enter the amount of support for those children who are not living away from home. If the student is the only child, Line G will be \$0.00. The difference between Lines F and G is the total support obligation attributable to the student. This is entered on Line H. By multiplying the percentage of the year the student lives at home, times the support obligation attributable to the student, the worksheet pro-rates to a weekly basis the total support obligation attributed to the student. This is computed on Line I and the result is included in the uninsured health care expense calculation. The parents' pro-rata share of this obligation is computed in Line J. This result is included in section 7 of the Child Support Obligation Worksheet.~~

~~a. The One Child Situation. When the parties' only child is a student who does not live at home with the custodial parent while attending school, Section Two establishes the weekly support obligation for that child on Line I. The regular Child Support Obligation Worksheet should be completed through Line 5 for that child and the annualized obligation from Line J of the Post-Secondary Education Worksheet is entered on Line 7 with an explanation of the deviation in the order or decree.~~

~~b. The More Than One Child Situation. When the parties have more than one child, Section Two requires the preparation of a regular Child Support Obligation Worksheet applicable only to the child(ren) who regularly reside with the custodial parent, and for a determination of that support obligation. The annualized obligation from Line (J) of the Education Worksheet is then inserted on Line 7 of the regular support Worksheet as an addition to the Parent's Child Support Obligation on Line 6. An explanation of the increase in the support obligation should then appear in the order or decree.~~

~~In both situations the Child Support Obligation Worksheet and the Post-Secondary Education Worksheet must be filed with the court. This includes cases in which agreed orders are submitted.~~

~~When more than one child lives away from home while attending school. Section One of the Post-Secondary Education Worksheet should be prepared for each child. However, Section Two should be completed once for all children living away from home while attending school. The number used to fill in the blank in Line E should be the average number of weeks these children live at home. For example, if one child lives at home for ten (10) weeks and another child lives at home for sixteen (16) weeks, the average number of weeks will be thirteen (13). This number would then be inserted in the blank on Line E which is then divided by 52 weeks.~~

GUIDELINE 7. HEALTH CARE / MEDICAL SUPPORT

The court shall order one or both parents to provide private health care insurance when accessible to the child at a reasonable cost.

Accessibility. Private insurance is accessible if it covers the geographic area in which the child lives. The court may consider other relevant factors such as the managed care regions used by Hoosier Healthwise, the accessibility and comprehensiveness of covered services and likely continuation of coverage.

Reasonable cost. The cost of private health insurance for child(ren) is considered reasonable, if it does not exceed five percent (5%) of the weekly gross income of the parent obligated to provide medical support. The cost of private health insurance for the children is not considered reasonable when it is combined with that party's share of the total child support obligation (line 4 of the worksheet) and that sum exceeds fifty percent (50%) of the gross income of the parent responsible for providing medical support.

A consideration of the foregoing factors is addressed in the Health Insurance Premium Worksheet (HIPW), which should be utilized in determining the appropriate adjustments for the children's health insurance on the Child Support Obligation Worksheet.

Cash medical support. When private health care insurance is not accessible to the children at a reasonable cost, federal law requires the court to order the parties to pay cash medical support. Cash medical support is an amount ordered for medical costs not covered by insurance. The uninsured medical expense apportionment calculation on the Child Support Obligation Worksheet, "the 6% rule," satisfies this federal requirement for a cash medical support order, when incorporated into the court order.

Explanation of 6% rule/uninsured health care expenses. The data upon which the Guideline schedules are based include a component for ordinary health care expenses. Ordinary uninsured health care expenses are paid by the parent who is assigned to pay the controlled expenses (the parent for whom the parenting time credit is not calculated) up to six percent (6%) of the basic child support obligation (Line 4 of the child support obligation worksheet.)

Extraordinary health care expenses are those uninsured expenses which are in excess of six percent (6%) of the basic obligation, and would include uninsured expenses for chronic or long term conditions of a child. Calculation of the apportionment of the health care expense obligation is a matter separate from the determination of the weekly child support obligation. These calculations shall be inserted in the space provided on the Worksheet.

Birth expense. The Court may order the father to pay a percentage of the reasonable and necessary expenses of the mother's pregnancy and childbirth, as part of the Court's decree in child support actions. The costs to be included in apportionment are pre-natal care; delivery; hospitalization; and post-natal care. The paternity statutes require the father to pay at least 50% of the mother's pregnancy and childbirth expenses.

Commentary

Health insurance premiums.

The court is federally mandated to order accessible private health care insurance if the cost is at or below 5% of the weekly gross income of a parent as indicated in the child support obligation worksheet. If above 5% of weekly gross income, the court has discretion to require the health insurance premium be paid by a parent if the court indicates the reason for the deviation.

The 50% cap is not a federal requirement. The basis is the Consumer Credit Protection Act (CCPA) income withholding limits. The 50% cap places less burden on employers when they do income withholding. Without the cap, they would have to figure out whether to withhold child support or health insurance first and how to divide what they can legally withhold. One of the most common questions employers ask child support agencies in states without a cap concerns cases where the combined amount does exceed the CCPA cap. In addition to being less burdensome on employers, it is also commonsense not to set child support at more than what can be legally withheld. Indiana already has that attribute as evident in the last column of the schedule.

When parents agree one or both parents will provide private health insurance, the HIPW need not be completed and filed.

Private health insurance coverage should normally be provided by the parent who can obtain the most comprehensive coverage at the least cost. If a separate policy of private insurance is purchased for the children, determining the weekly cost should be no problem, but in the most common situation coverage for the child(ren) will occur through an employer group plan. If the employer pays the entire cost of coverage, no addition to the basic obligation will occur. If there is an employee cost, it will be necessary for the parent to contact his or her employer or insurance provider to obtain appropriate documentation of the parent's cost for the child(ren)'s coverage.

At low income levels, giving the noncustodial parent credit for payment of the private health insurance premium may reduce support to an unreasonably low amount. In such instance

the Court may, in the exercise of its discretion, deny or reduce the credit.

A number of different circumstances may exist in providing private health insurance coverage, such as a situation in which a subsequent spouse or child(ren) are covered at no additional cost to the parent who is paying for the coverage. The treatment of these situations rests in the sound discretion of the court, including such options as prorating the cost.

There may be situations where neither parent has the opportunity or ability to afford private health insurance. In those cases, the court may direct the parties to investigate the cost of health insurance and/or may require the parties to obtain health insurance when it is reasonable and accessible.

Where one or both parents have a history of changing jobs and/or health insurance providers both parents may be ordered to carry health insurance when it becomes available at reasonable cost to the parent. Where one parent has a history of maintaining consistent insurance coverage for the children, there is no need to order both parents to provide health insurance for the children.

The court may order both parents to provide health insurance and in those cases both parents should have the cost of the children's portion of the health insurance premium included in the calculation of the support order. In such cases both parents receive a credit.

Completion of the Health Insurance Premium Worksheet (HIPW)

Section One: Calculation of Reasonable Cost Threshold

Line A: Enter each parent's Weekly Gross Income in the appropriate columns, carrying the numbers from Line 1 of the Child Support Worksheet (CSOW).

Line B: Calculate the reasonable cost threshold by multiplying the amount on Line A times five percent (.05). This amount becomes the "reasonableness" threshold against which the weekly health insurance premium is compared.

Section Two: Determination of Private Health Insurance Available to the Parents

Line C: This line is intended to record, for each parent, whether private health insurance is available. Availability is not strictly limited to insurance available through employment. For example, insurance may be available through a union or another group insurance plan, could be available through COBRA, or could be obtained as an individual private insurance plan. If insurance is not available, the rest of the HIPW need not be completed. However, the court has discretion to order one or both parties to provide health insurance if it becomes available and meets the tests of reasonableness and accessibility.

Section Three: Determination of Whether Premium is Reasonable in Cost

There are two tests to determine if the cost of the health insurance premium is reasonable to a parent. Both tests must be satisfied for the cost to be reasonable. The first test determines whether the health insurance premium cost exceeds five percent of the parent's weekly gross income. The second test determines whether the parent's portion of the child support obligation plus the health insurance premium cost exceeds fifty percent of the parent's weekly gross income.

Line D: Each party should have determined the weekly cost of premiums prior to completing the worksheet. The cost should be for the "child's portion only." This is the cost of the child's portion, if known, or the difference between the cost of insuring a single party versus the cost of family coverage.

Line E, Test One: The first test of reasonableness compares the cost of the weekly premium with the "reasonable cost threshold." The cost of the health insurance premium cannot exceed five percent of the parent's weekly gross income. For each parent, compare the amount on Line D to the amount on Line B. If the amount on Line D is less than the amount on Line B, mark "yes" and proceed to Line F. If the amount on Line D is not less than the amount on Line B, mark "no" and the rest of the HIPW for that parent need not be completed.

Line F, Test Two: The second test of reasonableness ensures that a parent's cost of his or her child support obligation added to any health insurance premium that is ordered does not exceed fifty percent of the his or her gross income. For this test, add the Basic Child Support Obligation amount from Line 4 of the CSOW to the weekly health insurance premium cost from Line D of the HIPW. If this amount is equal to or less than fifty percent of the Parent's Weekly Gross Income, mark "yes" and proceed to Line G. If this amount is more than fifty percent of the Parent's Weekly Gross Income, mark "no" and the rest of the HIPW need not be completed for that parent.

Section Four: Accessibility of the Insurance

Line G: This line indicates whether the health insurance coverage is accessible for the child(ren). For example, this line tests the geographical coverage of the health insurance. If parents live in different States or different areas of the same State, health insurance that one parent has may not be accessible to the child. See Guideline 7 for more information. For each parent, mark "yes" or "no."

Section Five: Parent(s) Ordered to Provide Health Insurance

Line H: On this line, mark the parent or parents where "yes" is marked for Lines C, E, F and G.

Line I: Mark the parent or parents who are ordered to provide health insurance. If both parents are ordered, mark both boxes. Enter the amount from Line D in the box next to the parent(s) who are ordered to provide the insurance, and indicate the "Total Ordered." Please note that the court may use its discretion to order or not order health

insurance coverage even when all tests are met or not met.

Apportionment of Uninsured Health Care Expenses. Six percent (6%) of the support amount is for health care. The non-custodial parent is, in effect, prepaying health care expenses every time a support payment is made. Consequently, the Guidelines require that custodial parent bear the cost of uninsured health care expenses up to six percent (6%) of the basic child support obligation found on Line 4 of the child support obligation worksheet and, if applicable, the child support obligation attributable to a student living away from home (Section Two Line I of the post-secondary education worksheet).

That computation is made by multiplying the total of Line 4 and Line I by 52 (weeks) and multiplying the product of that multiplication by .06 to arrive at the amount the custodial parent must spend on the uninsured health care costs of the parties' child(ren) in any calendar year before the non-custodial parent is required to contribute toward payment of those uninsured costs. For example, if line 4 is \$150.00 per week and Line I is \$25.00 per week, the calculation would be as follows: $\$150.00 + \$25.00 = \$175.00 \times 52 = \$9,100.00 \times .06 = \$546.00$.

Thus, on an annual basis, the custodial parent is required to spend \$546.00 for health care of the child(ren) before the non-custodial parent is required to contribute. The custodial parent must document the \$546.00 spent on health care and provide the documentation to the noncustodial parent.

After the custodial parent's obligation for ordinary uninsured health care expenses is computed, provision should be made for the uninsured health care expenses that may exceed that amount. The excess costs should be apportioned between the parties according to the Percentage Share of Income computed on Line 2 of the worksheet. Where imposing such percentage share of the uninsured costs may work an injustice, the court may resort to the time-honored practice of splitting uninsured health care costs equally, or by using other methods. The court may prorate the custodial parent's uninsured health care expense contribution when appropriate.

As a practical matter, it may be wise to spell out with specificity in the order what uninsured expenses are covered and a schedule for the periodic payment of these expenses. For example, a chronic long-term condition might necessitate weekly payments of the uninsured expense. The order may include any reasonable medical, dental, hospital, pharmaceutical and psychological expenses deemed necessary for the health care of the child(ren). If it is intended that such things as aspirin, vitamins and band-aids be covered, the order should specifically state that such non-prescription health care items are covered.

There are also situations where major health care costs are incurred for a single event such as orthodontics or major injuries. For financial reasons, this may require the custodial parent to pay the provider for the amount not covered by insurance over a number of years. The 6% rule applies to expenses actually paid by the custodial parent each year.

Birth expenses. There is no statute of limitations barring recovery of birthing expenses, providing the paternity, Title IV-D or child support action is timely filed. The court should be very careful to be sure the claimed expenses are both reasonable and necessary. Birthing

expenses include both the expenses incurred by the child as well as by the mother, providing they are directly related to the child's birth. The court should distinguish between "postpartum expenses" and "postnatal expenses." "Postpartum" expenses are mother's expenses following the birth of the child. "Postnatal" expenses of the child are those expenses directly related to the child's birth. Between the two, only "postnatal" expenses are reimbursable.

GUIDELINE 8. EXTRAORDINARY EXPENSES

Extraordinary Educational Expenses

The data upon which the Guideline schedules are based include a component for ordinary educational expenses. Any extraordinary educational expenses incurred on behalf of a child shall be considered apart from the total basic child support obligation.

Extraordinary educational expenses may be for elementary, secondary or post-secondary education, and should be limited to reasonable and necessary expenses for attending private or special schools, institutions of higher learning, and trade, business or technical schools to meet the particular educational needs of the child.

a. Elementary and Secondary Education. If the expenses are related to elementary or secondary education, the court may want to consider whether the expense is the result of a personal preference of one parent or whether both parents concur; if the parties would have incurred the expense while the family was intact; and whether or not education of the same or higher quality is available at less cost.

b. Post-Secondary Education. The authority of the Court to award post-secondary educational expenses is derived from IC 31-16-6-2. It is discretionary with the court to award post-secondary educational expenses and in what amount. In making such a decision, the court should consider post-secondary education to be a group effort, and weigh the ability of each parent to contribute to payment of the expense, as well as the ability of the student to pay a portion of the expense.

If the Court determines that an award of post-secondary educational expenses is appropriate, it should apportion the expenses between the parents and the child, taking into consideration the incomes and overall financial condition of the parents and the child, education gifts, education trust funds, and any other education savings program. The court should also take into consideration scholarships, grants, student loans, summer and school year employment and other cost-reducing programs available to the student. These latter sources of assistance should be credited to the child's share of the educational expense unless the court determines that it should credit a portion of any scholarships, grants and loans to either or both parents' share(s) of the education expense.

Current provisions of the Internal Revenue Code provide tax credits and preferences which will subsidize the cost of a child's post-secondary education. While tax planning on the part of all parties will be needed to maximize the value of these subsidies, no one party should disproportionately benefit from the tax treatment of post-secondary expenses. Courts may consider who may be entitled to claim various education tax benefits and tax exemptions for the minor child(ren) and the total value of the tax subsidies prior to assigning the financial

responsibility of post-secondary expenses to the parents and the child.

A determination of what constitutes educational expenses will be necessary and will generally include tuition, books, lab fees, supplies, student activity fees and the like. Room and board will also be included when the student resides on campus or otherwise is not with the custodial parent.

The impact of an award of post-secondary educational expenses is substantial upon the custodial and non-custodial parent and a reduction of the basic child support obligation attributable to the child in question will be required when the child resides on campus or otherwise is not with the custodial parent.

A consideration of the foregoing factors is addressed in the Worksheet on Post-Secondary Education Expense which should be utilized in making a fair distribution of this expense.

The court should require that a student maintain a certain minimum level of academic performance to remain eligible for parental assistance and should include such a provision in its order. The court should also consider requiring the student or the custodial parent provide the non-custodial parent with a copy of the child's high school transcript and each semester or trimester post-secondary education grade report.

The court may limit consideration of college expenses to the cost of state supported colleges and universities or otherwise may require that the income level of the family and the achievement level of the child be sufficient to justify the expense of private school.

The court may wish to consider in the category of "Other" educational costs (Line B(5) of the Worksheet) such items as transportation, car insurance, clothing, entertainment and incidental expenses.

c. Use of Post-Secondary Education Worksheet

The Worksheet makes two determinations. Section One determines the obligation of each parent for payment of post-secondary education expenses based upon his or her pro-rata share of the weekly adjusted income from the Child Support Obligation Worksheet after contribution from the student toward those costs. The method of paying such obligation should be addressed in the court's order. When the student remains at home with the custodial parent while attending an institution of higher learning, generally no reduction to the non-custodial parent's support obligation will occur and Section Two of the worksheet need not be completed.

Section Two determines the amount of each parent's weekly support obligation for the student who does not live at home year round. The amount attributable to the student while at home has been annualized to avoid weekly variations in the order. It further addresses the provisions of IC 31-16-6-2(b) which require a reduction in the child support obligation when the court orders the payment of educational expenses which are duplicated or would otherwise be paid to the custodial parent. In determining the reduction, the student is treated as emancipated. This treatment recognizes that the diminishing marginal effect of additional children is due to economies of scale in consumption and not the age of the children. A second child becomes the "first child" in terms of consumption and the custodial parent will receive Guideline child support on that basis.

Section Two applies when the parties' only child attending school does not reside with the custodial parent while attending school, as well as when the parties have more than one child

and one resides away from home while attending school and the other child(ren) remain at home.

Line E of the Worksheet determines the percentage of the year the student lives at home. Line F is used to enter the basic child support obligation, from the Guideline Schedules for all of the children of the parties including the student who does not live at home year round. Line G is used to enter the amount of support for those children who are not living away from home. If the student is the only child, Line G will be \$0.00. The difference between Lines F and G is the total support obligation attributable to the student. This is entered on Line H. By multiplying the percentage of the year the student lives at home, times the support obligation attributable to the student, the worksheet pro rates to a weekly basis the total support obligation attributed to the student. This is computed on Line I and the result is included in the uninsured health care expense calculation. The parents' pro rata share of this obligation is computed in Line J. This result is included in section 7 of the Child Support Obligation Worksheet.

a. *The One Child Situation.* When the parties' only child is a student who does not live at home with the custodial parent while attending school, Section Two establishes the weekly support obligation for that child on Line I. The regular Child Support Obligation Worksheet should be completed through Line 5 for that child and the annualized obligation from Line J of the Post-Secondary Education Worksheet is entered on Line 7 with an explanation of the deviation in the order or decree.

b. *The More Than One Child Situation.* When the parties have more than one child, Section Two requires the preparation of a regular Child Support Obligation Worksheet applicable only to the child(ren) who regularly reside with the custodial parent, and for a determination of that support obligation. The annualized obligation from Line (J) of the Education Worksheet is then inserted on Line 7 of the regular support Worksheet as an addition to the Parent's Child Support Obligation on Line 6. An explanation of the increase in the support obligation should then appear in the order or decree.

In both situations the Child Support Obligation Worksheet and the Post-Secondary Education Worksheet must be filed with the court. This includes cases in which agreed orders are submitted.

When more than one child lives away from home while attending school. Section One of the Post Secondary Education Worksheet should be prepared for each child. However, Section Two should be completed once for all children living away from home while attending school. The number used to fill in the blank in Line E should be the average number of weeks these children live at home. For example, if one child lives at home for ten (10) weeks and another child lives at home for sixteen (16) weeks, the average number of weeks will be thirteen (13). This number would then be inserted in the blank on Line E which is then divided by 52 weeks.

Other Extraordinary Expenses. The economic data used in developing the Child Support Guideline schedules do not include components related to those expenses of an 'optional' nature such as costs related to summer camp, soccer leagues, scouting and the like. When both parents agree that the child(ren) may participate in optional activities, the parents should pay their pro rata share of these expenses. In the absence of an agreement relating to such expenses, assigning responsibility for the costs should take into account factors such as each parent's ability to pay, which parent is encouraging the activity, whether the children have

historically participated in the activity, and the reasons a parent encourages or opposes participation in the activity. If the parents or the court determine that the child(ren) may participate in optional activities, the method of sharing the expenses shall be set forth in the entry.

GUIDELINE 9. ACCOUNTABILITY, TAX EXEMPTIONS, ROUNDING SUPPORT AMOUNTS

Accountability of the Custodial Parent for Support Received. Quite commonly noncustodial parents request, or even demand, that the custodial parent provide an accounting for how support money is spent. While recognizing that in some instances an accounting may be justified, the Committee does not recommend that it be routinely used in support orders. The Indiana Legislature recognized that an accounting may sometimes be needed when it enacted IC 31-16-9-6.

At the time of entering an order for support, or at any time thereafter, the court may make an order, upon a proper showing of the necessity therefore, requiring the spouse or other person receiving such support payments to render an accounting to the court of future expenditures upon such terms and conditions as the court shall decree.

It is recommended that an accounting be ordered upon a showing of reasonable cause to believe that child support is not being used for the support of the child. This provision is prospective in application and discretionary with the court. An accounting may not be ordered as to support payments previously paid.

A custodial parent may be able to account for direct costs (clothing, school expenses, music lessons, etc.) but it should be remembered that it is extremely difficult to compile indirect costs (a share of housing, transportation, utilities, food, etc.) with any degree of accuracy. If a court found that a custodial parent was diverting support for his or her own personal use, the remedy is not clear. Perhaps, the scrutiny that comes with an accounting would itself resolve the problem.

Tax Exemptions. Development of these Guidelines did not take into consideration the awarding of the income tax exemption. Instead, it is recommended that each case be reviewed on an individual basis and that a decision be made in the context of each case. Judges and practitioners should be aware that under current law the court cannot award an exemption to a parent, but the court may order a parent to release or sign over the exemption for one or more of the children to the other parent pursuant to I.R.C. § 152(e). To effect this release, the parent releasing the exemption must sign and deliver to the other parent I.R.S. Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents. The parent claiming the exemption must then file this form with his or her tax return. The release may be made, pursuant to the Internal Revenue Code, annually, for a specified number of years or permanently. Judges may wish to consider ordering the release to be executed on an annual basis, contingent upon support being current at the end of the calendar year for which the exemption is ordered as an additional incentive to keep support payments current. It may also be helpful to specify a date by which the release is to be delivered to the other parent each year. Shifting the exemption for minor children does not alter the filing status of either parent.

The noncustodial parent must demonstrate the tax consequences to each parent as a result of releasing the exemption and how the release would benefit the children. In determining when to order a release of exemptions, it is recommended that at minimum the following factors be considered:

- (1) the value of the exemption at the marginal tax rate of each parent;
- (2) the income of each parent;
- (3) the age of the child(ren) and how long the exemption will be available;
- (4) the percentage of the cost of supporting the child(ren) borne by each parent;
- (5) the financial aid benefit for post-secondary education for the child(ren); and
- (6) the financial burden assumed by each parent under the property settlement in the case.

Rounding child support amounts. The amount of child support entered as an order may be expressed as an even amount, by rounding to the nearest dollar. For example, \$50.50 is rounded to \$51.00 and \$50.49 is rounded to \$50.00.

Additional Documents:

[Amended Child Support Obligation Worksheet](#)

[Parenting Time Credit Worksheet](#)

[Post-Secondary Education Worksheet](#)

[New Health Insurance Premium Worksheet](#)

[Amended Guideline Schedules for Weekly Support Payments](#)

WORKSHEET – CHILD SUPPORT OBLIGATION

Each party shall complete that portion of the worksheet that applies to him or her, sign the form and file it with the court. This worksheet is required in all proceedings establishing or modifying child support.

IN RE:

CASE NO:

FATHER:

MOTHER:

CHILD SUPPORT OBLIGATION WORKSHEET (CSOW)

Children	DOB	Children	DOB

1. WEEKLY GROSS INCOME		FATHER	MOTHER
Subsequent Children Multipliers (Circle .935 .903 .878 .863 .854)			
A. Subsequent Children Multipliers Credit (Circle .935 .903 .878 .863 .854 .065 .097 .122 .137 .146 .155 .164 .173)			
B. Child Support (Court Order for Prior Born) Child(ren)			
C. Child Support (Legal Duty for Prior Born) Child(ren)			
D. Maintenance Paid			
E. WEEKLY ADJUSTED INCOME (WAI) Line 1 minus 1A, 1B, and 1C and 1D			
2. PERCENTAGE SHARE OF TOTAL WAI		%	%
3. COMBINED WEEKLY ADJUSTED INCOME (Line 1D) (Line 1E)		/	/
4. BASIC CHILD SUPPORT OBLIGATION Apply CWAI to Guideline Schedules			
A. Weekly Work-Related Child Care Expense of each parent			
B. Weekly Health Insurance Premium —Total from HIPW, Line I Children's Portion of Health Insurance Only		/	/
5. TOTAL CHILD SUPPORT OBLIGATION (Line 4 plus 4A and 4B)		/	/
6. PARENT'S CHILD SUPPORT OBLIGATION (Line 2 times Line 5)			/
7. ADJUSTMENTS			
() Obligation from Post-Secondary Education Worksheet Line J.	+ _____	+ _____	
() Payment of work-related child care by each parent. (Same amount as Line 4A)	- _____	- _____	
() Child(ren)'s Portion of Weekly Health Insurance Premium \$ _____, for parent(s) ordered to provide health insurance.	- _____	- _____	
() Parenting Time Credit \$ _____	- _____	- _____	
8. RECOMMENDED CHILD SUPPORT OBLIGATION			
EXPLAIN ANY DEVIATION FROM GUIDELINE SCHEDULES IN ORDER/DEGREE.			

I affirm under penalties for perjury that the foregoing representations are true.

Father: _____

Mother: _____

Dated: _____

UNINSURED HEALTH CARE EXPENSE CALCULATION

A. Custodial Parent Annual Obligation: (CSOW Line 4 Total) \$ _____ + (PSEW § Two, Line I) \$ _____ = \$ _____ x 52 weeks x .06 = \$ _____.

B. Balance of Annual Expenses to be Paid: (Line 2) _____ % by Father; _____ % by Mother.

IN RE:

CASE NO:

FATHER:

MOTHER:

HEALTH INSURANCE PREMIUM WORKSHEET (HIPW)

SECTION ONE: CALCULATION OF REASONABLE COST THRESHOLD	FATHER	MOTHER
A. Parent's Weekly Gross Income (from Line 1 of Child Support Worksheet)	\$	\$
B. Weekly Reasonable Cost Threshold (Line A x .05)	\$	\$
SECTION TWO: DETERMINATION OF PRIVATE HEALTH INSURANCE AVAILABLE TO THE PARENTS		
C. Does the parent have private health insurance, for example, employer sponsored, available for the children? If the answer is No for a parent, STOP for that parent.	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
SECTION THREE: DETERMINATION OF WHETHER PREMIUM IS REASONABLE IN COST		
D. What is the weekly premium for the children's portion only?	\$	\$
E. TEST ONE: Is Amount on Line D less than the Amount on Line B? If the answer is No for a parent, STOP for that parent. If the answer is Yes for at least one parent, proceed to Line F for that parent(s).	<input type="checkbox"/> YES ⇒ The premium may be reasonable in cost. <input type="checkbox"/> NO ⇒ The premium on Line D is not reasonable in cost.	<input type="checkbox"/> YES ⇒ The premium may be reasonable in cost. <input type="checkbox"/> NO ⇒ The premium on Line D is not reasonable in cost.
F. TEST TWO: Is the parent's child support obligation from Line 4 of the Basic CSOW plus the weekly premium from Line D of the HIPW equal to or less than 50% of the Parent's Weekly Gross Income on Line A of the HIPW? Formula: Father: Line 4, CSOW (\$) + Line D, HIPW, (\$) = \$ is equal to or less than Line A, HIPW \$ X .5 = \$ Mother: Line 4, CSOW (\$) + Line D, HIPW, (\$) = \$ is equal to or less than Line A, HIPW \$ X .5 = \$	<input type="checkbox"/> YES ⇒ The premium is reasonable in cost. Father may be ordered to provide health insurance. <input type="checkbox"/> NO ⇒ The premium on Line D is not reasonable in cost.	<input type="checkbox"/> YES ⇒ The premium is reasonable in cost. Mother may be ordered to provide health insurance. <input type="checkbox"/> NO ⇒ The premium on Line D is not reasonable in cost.
SECTION FOUR: ACCESSIBILITY OF THE INSURANCE		
G. Is the insurance coverage accessible to the children? (See Guideline 7 for definition of accessible)	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
SECTION FIVE: PARENT(S) ORDERED TO PROVIDE HEALTH INSURANCE		
H. Parent(s) for whom health insurance is reasonable and accessible	<input type="checkbox"/> FATHER <input type="checkbox"/> MOTHER	
I. Parent(s) ordered to provide health insurance for children.	<input type="checkbox"/> FATHER <input type="checkbox"/> MOTHER TOTAL ORDERED:	\$ \$ \$

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
<u>\$100</u>	<u>\$12</u>	<u>\$18</u>	<u>\$22</u>	<u>\$24</u>	<u>\$25</u>	<u>\$27</u>	<u>\$29</u>	<u>\$31</u>	<u>\$50</u>
<u>110</u>	<u>14</u>	<u>20</u>	<u>25</u>	<u>27</u>	<u>28</u>	<u>31</u>	<u>33</u>	<u>35</u>	<u>55</u>
<u>120</u>	<u>16</u>	<u>23</u>	<u>27</u>	<u>30</u>	<u>32</u>	<u>34</u>	<u>37</u>	<u>40</u>	<u>60</u>
<u>130</u>	<u>18</u>	<u>25</u>	<u>30</u>	<u>33</u>	<u>35</u>	<u>38</u>	<u>41</u>	<u>44</u>	<u>65</u>
<u>140</u>	<u>20</u>	<u>28</u>	<u>33</u>	<u>36</u>	<u>38</u>	<u>41</u>	<u>45</u>	<u>48</u>	<u>70</u>
<u>150</u>	<u>22</u>	<u>30</u>	<u>35</u>	<u>39</u>	<u>41</u>	<u>45</u>	<u>48</u>	<u>52</u>	<u>75</u>
<u>160</u>	<u>24</u>	<u>33</u>	<u>38</u>	<u>42</u>	<u>45</u>	<u>48</u>	<u>52</u>	<u>56</u>	<u>80</u>
<u>170</u>	<u>26</u>	<u>35</u>	<u>41</u>	<u>45</u>	<u>48</u>	<u>52</u>	<u>56</u>	<u>60</u>	<u>85</u>
<u>180</u>	<u>28</u>	<u>38</u>	<u>43</u>	<u>47</u>	<u>51</u>	<u>56</u>	<u>60</u>	<u>64</u>	<u>90</u>
<u>190</u>	<u>30</u>	<u>40</u>	<u>46</u>	<u>50</u>	<u>54</u>	<u>59</u>	<u>64</u>	<u>68</u>	<u>95</u>
<u>200</u>	<u>32</u>	<u>43</u>	<u>49</u>	<u>53</u>	<u>58</u>	<u>63</u>	<u>68</u>	<u>72</u>	<u>100</u>
<u>210</u>	<u>34</u>	<u>45</u>	<u>51</u>	<u>56</u>	<u>61</u>	<u>66</u>	<u>71</u>	<u>76</u>	<u>105</u>
<u>220</u>	<u>36</u>	<u>48</u>	<u>54</u>	<u>59</u>	<u>64</u>	<u>70</u>	<u>75</u>	<u>80</u>	<u>110</u>
<u>230</u>	<u>39</u>	<u>50</u>	<u>57</u>	<u>62</u>	<u>67</u>	<u>73</u>	<u>79</u>	<u>85</u>	<u>115</u>
<u>240</u>	<u>41</u>	<u>53</u>	<u>59</u>	<u>65</u>	<u>71</u>	<u>77</u>	<u>83</u>	<u>89</u>	<u>120</u>
<u>250</u>	<u>43</u>	<u>55</u>	<u>62</u>	<u>68</u>	<u>74</u>	<u>80</u>	<u>87</u>	<u>93</u>	<u>125</u>
<u>260</u>	<u>45</u>	<u>58</u>	<u>65</u>	<u>71</u>	<u>77</u>	<u>84</u>	<u>90</u>	<u>97</u>	<u>130</u>
<u>270</u>	<u>47</u>	<u>60</u>	<u>67</u>	<u>74</u>	<u>80</u>	<u>88</u>	<u>94</u>	<u>101</u>	<u>135</u>
<u>280</u>	<u>49</u>	<u>63</u>	<u>70</u>	<u>77</u>	<u>84</u>	<u>91</u>	<u>98</u>	<u>105</u>	<u>140</u>
<u>290</u>	<u>51</u>	<u>65</u>	<u>73</u>	<u>80</u>	<u>87</u>	<u>95</u>	<u>102</u>	<u>109</u>	<u>145</u>
<u>300</u>	<u>56</u>	<u>71</u>	<u>79</u>	<u>86</u>	<u>93</u>	<u>101</u>	<u>109</u>	<u>117</u>	<u>150</u>
<u>310</u>	<u>61</u>	<u>77</u>	<u>85</u>	<u>92</u>	<u>99</u>	<u>108</u>	<u>116</u>	<u>124</u>	<u>155</u>
<u>320</u>	<u>66</u>	<u>83</u>	<u>91</u>	<u>98</u>	<u>105</u>	<u>114</u>	<u>123</u>	<u>132</u>	<u>160</u>
<u>330</u>	<u>68</u>	<u>89</u>	<u>97</u>	<u>104</u>	<u>111</u>	<u>121</u>	<u>130</u>	<u>139</u>	<u>165</u>
<u>340</u>	<u>71</u>	<u>95</u>	<u>103</u>	<u>110</u>	<u>117</u>	<u>127</u>	<u>137</u>	<u>147</u>	<u>170</u>
<u>350</u>	<u>73</u>	<u>101</u>	<u>109</u>	<u>116</u>	<u>123</u>	<u>134</u>	<u>144</u>	<u>154</u>	<u>175</u>
<u>360</u>	<u>74</u>	<u>107</u>	<u>115</u>	<u>122</u>	<u>129</u>	<u>140</u>	<u>151</u>	<u>162</u>	<u>180</u>
<u>370</u>	<u>75</u>	<u>113</u>	<u>121</u>	<u>128</u>	<u>135</u>	<u>147</u>	<u>158</u>	<u>169</u>	<u>185</u>
<u>380</u>	<u>77</u>	<u>116</u>	<u>127</u>	<u>134</u>	<u>141</u>	<u>153</u>	<u>165</u>	<u>177</u>	<u>190</u>
<u>390</u>	<u>78</u>	<u>117</u>	<u>133</u>	<u>140</u>	<u>147</u>	<u>160</u>	<u>172</u>	<u>184</u>	<u>195</u>
<u>400</u>	<u>79</u>	<u>119</u>	<u>139</u>	<u>146</u>	<u>153</u>	<u>166</u>	<u>179</u>	<u>192</u>	<u>200</u>

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
410	81	122	145	152	159	173	186	199	205
420	82	123	151	158	165	179	193	207	210
430	83	125	156	164	171	186	200	214	215
440	84	126	158	170	177	192	207	220	220
450	86	129	161	176	183	199	214	225	225
460	87	131	164	182	189	206	222	230	230
470	88	132	165	186	195	212	229	235	235
480	89	134	168	189	201	219	236	240	240
490	91	137	171	192	204	222	239	245	245
500	92	138	173	195	207	225	243	250	250
510	93	140	175	197	209	227	245	255	255
520	94	141	176	198	210	228	246	260	260
530	96	144	180	203	216	235	253	265	265
540	97	146	183	206	219	238	257	270	270
550	98	147	184	207	220	239	258	275	275
560	99	149	186	209	222	241	260	278	280
570	101	152	190	214	227	247	266	285	285
580	102	153	191	215	228	248	267	286	290
590	103	155	194	218	232	252	272	291	295
600	104	156	195	219	233	253	273	292	300
610	105	158	198	223	237	258	278	297	305
620	107	161	201	226	240	261	281	301	310
630	108	162	203	228	242	263	284	303	315
640	109	164	205	231	245	266	287	307	320
650	110	165	206	232	247	269	289	310	325
660	111	167	209	235	250	272	293	314	330
670	113	170	213	240	255	277	299	320	335
680	114	171	214	241	256	278	300	321	340
690	115	173	216	243	258	281	302	324	345
700	116	174	218	245	260	283	305	326	350
710	117	176	220	248	264	287	309	331	355
720	119	179	224	252	268	291	314	336	360
730	120	180	225	253	269	293	315	337	365

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
740	121	182	228	257	273	297	320	342	370
750	122	183	229	258	274	298	321	344	375
760	123	185	231	260	276	300	323	346	380
770	125	188	235	264	281	306	329	352	385
780	126	189	236	266	283	308	332	355	390
790	127	191	239	269	286	311	335	359	395
800	128	192	240	270	287	312	336	360	400
810	129	194	243	273	290	315	340	364	405
820	131	197	246	277	294	320	345	369	410
830	132	198	248	279	296	322	347	371	415
840	133	200	250	281	299	325	350	375	420
850	134	201	251	282	300	326	352	376	425
860	135	203	254	286	304	331	356	381	430
870	137	206	258	290	308	335	361	386	435
880	138	207	259	291	309	336	362	388	440
890	139	209	261	294	312	339	366	391	445
900	140	210	263	296	315	343	369	395	450
910	141	212	265	298	317	345	372	398	455
920	142	213	266	299	318	346	373	399	460
930	144	216	270	304	323	351	379	405	465
940	145	218	273	307	326	355	382	409	470
950	146	219	274	308	327	356	383	410	475
960	147	221	276	311	330	359	387	414	480
970	148	222	278	313	333	362	390	418	485
980	149	224	280	315	335	364	393	420	490
990	151	227	284	320	340	370	398	426	495
1000	152	228	285	321	341	371	400	428	500
1010	153	230	288	324	344	374	403	431	505
1020	154	231	289	325	345	375	404	433	510
1030	155	233	291	327	347	377	407	435	515
1040	156	234	293	330	351	382	411	440	520
1050	158	237	296	333	354	385	415	444	525
1060	159	239	299	336	357	388	418	448	530

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
1070	160	240	300	338	359	390	421	450	535
1080	161	242	303	341	362	394	424	454	540
1090	162	243	304	342	363	395	425	455	545
1100	163	245	306	344	366	398	429	459	550
1110	165	248	310	349	371	403	435	465	555
1120	166	249	311	350	372	405	436	467	560
1130	167	251	314	353	375	408	440	470	565
1140	168	252	315	354	376	409	441	472	570
1150	169	254	318	358	380	413	445	477	575
1160	170	255	319	359	381	414	447	478	580
1170	172	258	323	363	386	420	452	484	585
1180	173	260	325	366	389	423	456	488	590
1190	174	261	326	367	390	424	457	489	595
1200	175	263	329	370	393	427	461	493	600
1210	176	264	330	371	394	428	462	494	605
1220	177	266	333	375	398	433	466	499	610
1230	179	269	336	378	402	437	471	504	615
1240	180	270	338	380	404	439	474	507	620
1250	181	272	340	383	407	443	477	510	625
1260	182	273	341	384	408	444	478	512	630
1270	183	275	344	387	411	447	482	515	635
1280	184	276	345	388	412	448	483	517	640
1290	186	279	349	393	418	455	490	524	645
1300	187	281	351	395	420	457	492	527	650
1310	188	282	353	397	422	459	495	529	655
1320	189	284	355	399	424	461	497	532	660
1330	190	285	356	401	426	463	499	534	665
1340	191	287	359	404	429	467	503	538	670
1350	193	290	363	408	434	472	509	544	675
1360	194	291	364	410	436	474	511	547	680
1370	195	293	366	412	438	476	513	549	685
1380	196	294	368	414	440	478	516	552	690
1390	197	296	370	416	442	481	518	554	695

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
1400	198	297	371	417	443	482	519	556	700
1410	200	300	375	422	448	487	525	562	705
1420	201	302	378	425	452	492	530	567	710
1430	202	303	379	426	453	493	531	568	715
1440	203	305	381	429	456	496	534	572	720
1450	204	306	383	431	458	498	537	574	725
1460	205	308	385	433	460	500	539	577	730
1470	207	311	389	438	465	506	545	583	735
1480	208	312	390	439	466	507	546	584	740
1490	209	314	393	442	470	511	551	589	745
1500	210	315	394	443	471	512	552	591	750
1510	211	317	396	446	474	515	556	594	755
1520	212	318	398	448	476	518	558	597	760
1530	214	321	401	451	479	521	561	601	765
1540	215	323	404	455	483	525	566	606	770
1550	216	324	405	456	485	527	568	608	775
1560	217	326	408	459	488	531	572	612	780
1570	218	327	409	460	489	532	573	613	785
1580	219	329	411	462	491	534	575	616	790
1590	221	332	415	467	496	539	581	622	795
1600	222	333	416	468	497	540	583	623	800
1610	223	335	419	471	500	544	586	627	805
1620	224	336	420	473	503	547	590	631	810
1630	225	338	422	476	506	550	593	635	815
1640	226	339	424	477	507	551	594	636	820
1650	228	342	428	482	512	557	600	642	825
1660	229	344	430	484	514	559	602	645	830
1670	230	345	431	485	515	560	604	646	835
1680	231	347	434	488	519	564	608	651	840
1690	232	348	435	489	520	565	609	652	845
1700	233	350	438	493	524	570	614	657	850
1710	235	353	441	496	527	573	618	661	855
1720	236	354	443	498	529	575	620	663	860

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
1730	237	356	445	501	532	579	624	667	865
1740	238	357	446	502	533	580	625	668	870
1750	239	359	449	505	537	584	629	673	875
1760	240	360	450	506	538	585	631	675	880
1770	242	363	454	511	543	591	636	681	885
1780	243	365	456	513	545	593	639	683	890
1790	244	366	458	515	547	595	641	686	895
1800	245	368	460	518	550	598	645	690	900
1810	246	369	461	519	551	599	646	691	905
1820	247	371	464	522	555	604	650	696	910
1830	249	374	468	527	560	609	656	702	915
1840	250	375	469	528	561	610	658	704	920
1850	251	377	471	530	563	612	660	706	925
1860	252	378	473	532	565	614	662	709	930
1870	253	380	475	534	567	617	665	711	935
1880	254	381	476	536	570	620	668	715	940
1890	256	384	480	540	574	624	673	720	945
1900	257	386	483	543	577	627	676	724	950
1910	258	387	484	545	579	630	679	726	955
1920	259	389	486	547	581	632	681	729	960
1930	260	390	488	549	583	634	683	731	965
1940	261	392	490	551	585	636	686	734	970
1950	263	395	494	556	591	643	693	741	975
1960	264	396	495	557	592	644	694	742	980
1970	265	398	498	560	595	647	697	746	985
1980	266	399	499	561	596	648	699	747	990
1990	267	401	501	564	599	651	702	751	995
2000	268	402	503	566	601	654	704	754	1000
2010	269	404	505	568	604	657	708	757	1005
2020	269	404	505	568	604	657	708	757	1010
2030	270	405	506	569	605	658	709	759	1015
2040	270	405	506	569	605	658	709	759	1020
2050	271	407	509	573	609	662	714	764	1025

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
2060	271	407	509	573	609	662	714	764	1030
2070	272	408	510	574	610	663	715	765	1035
2080	272	408	510	574	610	663	715	765	1040
2090	272	408	510	574	610	663	715	765	1045
2100	273	410	513	577	613	667	718	769	1050
2110	273	410	513	577	613	667	718	769	1055
2120	274	411	514	578	614	668	720	770	1060
2130	274	411	514	578	614	668	720	770	1065
2140	275	413	516	581	617	671	723	774	1070
2150	275	413	516	581	617	671	723	774	1075
2160	275	413	516	581	617	671	723	774	1080
2170	276	414	518	583	619	673	725	776	1085
2180	276	414	518	583	619	673	725	776	1090
2190	277	416	520	585	622	676	729	780	1095
2200	277	416	520	585	622	676	729	780	1100
2210	277	416	520	585	622	676	729	780	1105
2220	278	417	521	586	623	677	730	781	1110
2230	278	417	521	586	623	677	730	781	1115
2240	279	419	524	590	627	682	735	786	1120
2250	279	419	524	590	627	682	735	786	1125
2260	279	419	524	590	627	682	735	786	1130
2270	280	420	525	591	628	683	736	788	1135
2280	280	420	525	591	628	683	736	788	1140
2290	281	422	525	594	631	686	740	791	1145
2300	281	422	528	594	631	686	740	791	1150
2310	281	422	528	594	631	686	740	791	1155
2320	282	423	529	595	632	687	741	793	1160
2330	282	423	529	595	632	687	741	793	1165
2340	283	425	531	597	634	689	743	795	1170
2350	283	425	531	597	634	689	743	795	1175
2360	283	425	531	597	634	689	743	795	1180
2370	284	426	533	600	638	694	748	800	1185
2380	284	426	533	600	638	694	748	800	1190

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
2390	284	426	533	600	638	694	748	800	1195
2400	285	428	535	602	640	696	750	803	1200
2410	285	428	535	602	640	696	750	803	1205
2420	286	429	536	603	641	697	751	804	1210
2430	286	429	536	603	641	697	751	804	1215
2440	286	429	536	603	641	697	751	804	1220
2450	287	431	539	606	644	700	755	808	1225
2460	287	431	539	606	644	700	755	808	1230
2470	287	431	539	606	644	700	755	808	1235
2480	288	432	540	608	646	703	757	810	1240
2490	288	432	540	608	646	703	757	810	1245
2500	288	432	540	608	646	703	757	810	1250
2510	289	434	543	611	649	706	761	814	1255
2520	289	434	543	611	649	706	761	814	1260
2530	289	434	543	611	649	706	761	814	1265
2540	290	435	544	612	650	707	762	815	1270
2550	290	435	544	612	650	707	762	815	1275
2560	291	437	546	614	652	709	764	818	1280
2570	291	437	546	614	652	709	764	818	1285
2580	291	437	546	614	652	709	764	818	1290
2590	292	438	548	617	656	713	769	823	1295
2600	292	438	548	617	656	713	769	823	1300
2610	292	438	548	617	656	713	769	823	1305
2620	293	440	550	619	658	716	771	825	1310
2630	293	440	550	619	658	716	771	825	1315
2640	293	440	550	619	658	716	771	825	1320
2650	294	441	551	620	659	717	772	826	1325
2660	294	441	551	620	659	717	772	826	1330
2670	294	441	551	620	659	717	772	826	1335
2680	295	443	554	623	662	720	776	830	1340
2690	295	443	554	623	662	720	776	830	1345
2700	295	443	554	623	662	720	776	830	1350
2710	296	444	555	624	663	721	777	831	1355

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
2720	296	444	555	624	663	721	777	831	1360
2730	296	444	555	624	663	721	777	831	1365
2740	297	446	558	628	667	725	782	836	1370
2750	297	446	558	628	667	725	782	836	1375
2760	297	446	558	628	667	725	782	836	1380
2770	298	447	559	629	668	726	783	838	1385
2780	298	447	559	629	668	726	783	838	1390
2790	298	447	559	629	668	726	783	838	1395
2800	299	449	561	631	670	729	785	840	1400
2810	299	449	561	631	670	729	785	840	1405
2820	299	449	561	631	670	729	785	840	1410
2830	300	450	563	633	673	732	789	844	1415
2840	300	450	563	633	673	732	789	844	1420
2850	300	450	563	633	673	732	789	844	1425
2860	300	450	563	633	673	732	789	844	1430
2870	301	452	565	636	676	735	792	848	1435
2880	301	452	565	636	676	735	792	848	1440
2890	301	452	565	636	676	735	792	848	1445
2900	302	453	566	637	677	736	793	849	1450
2910	302	453	566	637	677	736	793	849	1455
2920	302	453	566	637	677	736	793	849	1460
2930	303	455	569	640	680	739	797	853	1465
2940	303	455	569	640	680	739	797	853	1470
2950	303	455	569	640	680	739	797	853	1475
2960	304	456	570	641	681	741	798	854	1480
2970	304	456	570	641	681	741	798	854	1485
2980	304	456	570	641	681	741	798	854	1490
2990	304	456	570	641	681	741	798	854	1495
3000	305	458	573	645	685	745	803	859	1500
3010	305	458	573	645	685	745	803	859	1505
3020	305	458	573	645	685	745	803	859	1510
3030	306	459	574	646	686	746	804	860	1515
3040	306	459	574	646	686	746	804	860	1520

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
3050	306	459	574	646	686	746	804	860	1525
3060	306	459	574	647	686	746	804	860	1530
3070	307	461	576	648	689	749	808	864	1535
3080	307	461	576	648	689	749	808	864	1540
3090	307	461	576	648	689	749	808	864	1545
3100	308	462	578	650	691	751	810	867	1550
3110	308	462	578	650	691	751	810	867	1555
3120	308	462	578	650	691	751	810	867	1560
3130	309	464	580	653	694	755	813	870	1565
3140	309	464	580	653	694	755	813	870	1570
3150	309	464	580	653	694	755	813	870	1575
3160	309	464	580	653	694	755	813	870	1580
3170	310	465	581	654	695	756	815	872	1585
3180	310	465	581	654	695	756	815	872	1590
3190	310	465	581	654	695	756	815	872	1595
3200	310	465	581	654	695	756	815	872	1600
3210	311	467	584	657	698	759	818	875	1605
3220	311	467	584	657	698	759	818	875	1610
3230	311	467	584	657	698	759	818	875	1615
3240	312	468	585	658	699	760	819	877	1620
3250	312	468	585	658	699	760	819	877	1625
3260	312	468	585	658	699	760	819	877	1630
3270	312	468	585	658	699	760	819	877	1635
3280	313	470	588	662	703	764	824	882	1640
3290	313	470	588	662	703	764	824	882	1645
3300	313	470	588	662	703	764	824	882	1650
3310	314	471	589	663	704	766	825	883	1655
3320	314	471	589	663	704	766	825	883	1660
3330	314	471	589	663	704	766	825	883	1665
3340	314	471	589	663	704	766	825	883	1670
3350	315	473	591	665	707	769	829	887	1675
3360	315	473	591	665	707	769	829	887	1680
3370	315	473	591	665	707	769	829	887	1685

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
3380	315	473	591	665	707	769	829	887	1690
3390	316	474	593	667	709	771	831	889	1695
3400	316	474	593	667	709	771	831	889	1700
3410	316	474	593	667	709	771	831	889	1705
3420	316	474	593	667	709	771	831	889	1710
3430	317	476	595	669	711	773	833	892	1715
3440	317	476	595	669	711	773	833	892	1720
3450	317	476	595	669	711	773	833	892	1725
3460	317	476	595	669	711	773	833	892	1730
3470	318	477	596	671	713	775	836	894	1735
3480	318	477	596	674	713	775	836	894	1740
3490	318	477	596	674	713	775	836	894	1745
3500	319	479	599	674	716	779	839	898	1750
3510	319	479	599	674	716	779	839	898	1755
3520	319	479	599	674	716	779	839	898	1760
3530	319	479	599	674	716	779	839	898	1765
3540	320	480	600	675	717	780	840	899	1770
3550	320	480	600	675	717	780	840	899	1775
3560	320	480	600	675	717	780	840	899	1780
3570	320	480	600	675	717	780	840	899	1785
3580	321	482	603	678	720	783	844	903	1790
3590	321	482	603	678	720	783	844	903	1795
3600	321	482	603	678	720	783	844	903	1800
3610	321	482	603	678	720	783	844	903	1805
3620	322	483	604	680	723	786	847	907	1810
3630	322	483	604	680	723	786	847	907	1815
3640	322	483	604	680	723	786	847	907	1820
3650	322	483	604	680	723	786	847	907	1825
3660	323	485	606	682	725	788	850	909	1830
3670	323	485	606	682	725	788	850	909	1835
3680	323	485	606	682	725	788	850	909	1840
3690	323	485	606	682	725	788	850	909	1845
3700	323	485	606	682	725	788	850	909	1850

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
3710	324	486	608	684	727	791	852	912	1855
3720	324	486	608	684	727	791	852	912	1860
3730	324	486	608	684	727	791	852	912	1865
3740	324	486	608	684	727	791	852	912	1870
3750	325	488	610	686	729	793	854	914	1875
3760	325	488	610	686	729	793	854	914	1880
3770	325	488	610	686	729	793	854	914	1885
3780	325	488	610	686	729	793	854	914	1890
3790	326	489	611	687	730	794	856	915	1895
3800	326	489	611	687	730	794	856	915	1900
3810	326	489	611	687	730	794	856	915	1905
3820	326	489	611	687	730	794	856	915	1910
3830	327	491	614	691	734	798	860	920	1915
3840	327	491	614	691	734	798	860	920	1920
3850	327	491	614	691	734	798	860	920	1925
3860	327	491	614	691	734	798	860	920	1930
3870	327	491	614	691	734	798	860	920	1935
3880	328	492	615	692	735	799	861	922	1940
3890	328	492	615	692	735	799	861	922	1945
3900	328	492	615	692	735	799	861	922	1950
3910	328	492	615	692	735	799	861	922	1955
3920	329	494	618	695	738	803	865	925	1960
3930	329	494	618	695	738	803	865	925	1965
3940	329	494	618	695	738	803	865	925	1970
3950	329	494	618	695	738	803	865	925	1975
3960	330	495	619	696	740	805	867	928	1980
3970	330	495	619	696	740	805	867	928	1985
3980	330	495	619	696	740	805	867	928	1990
3990	330	495	619	696	740	805	867	928	1995
4000	330	495	619	696	740	805	867	928	2000
4010	331	496	620	697	741	806	868	929	2005
4020	332	497	620	697	742	807	869	930	2010
4030	332	498	621	698	743	808	870	931	2015

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
4040	333	499	621	698	744	809	871	932	2020
4050	334	499	622	699	744	810	873	934	2025
4060	335	500	622	699	745	811	874	935	2030
4070	336	501	623	700	746	812	875	936	2035
4080	337	502	623	701	747	812	876	937	2040
4090	337	503	624	701	748	813	877	938	2045
4100	338	504	625	702	749	814	878	939	2050
4110	339	505	625	702	750	815	879	940	2055
4120	340	506	626	703	751	816	880	941	2060
4130	341	507	626	704	752	817	881	943	2065
4140	342	508	627	704	752	818	882	944	2070
4150	342	508	627	705	753	819	883	945	2075
4160	343	509	628	705	754	820	884	946	2080
4170	344	510	629	706	755	821	885	947	2085
4180	345	511	629	706	756	822	886	948	2090
4190	346	512	630	707	757	823	887	949	2095
4200	347	513	630	708	758	824	888	950	2100
4210	347	514	631	708	759	825	889	951	2105
4220	348	515	631	709	760	826	890	953	2110
4230	349	516	632	709	760	827	891	954	2115
4240	350	517	632	710	761	828	892	955	2120
4250	351	517	633	710	762	829	893	956	2125
4260	351	518	634	711	763	830	894	957	2130
4270	352	519	634	712	764	831	896	958	2135
4280	353	520	635	712	765	832	897	959	2140
4290	354	521	635	713	766	833	898	960	2145
4300	355	522	636	713	767	834	899	962	2150
4310	356	523	636	714	768	835	900	963	2155
4320	356	524	637	715	769	836	901	964	2160
4330	357	525	637	715	769	837	902	965	2165
4340	358	526	638	716	770	838	903	966	2170
4350	359	526	639	716	771	839	904	967	2175
4360	360	527	639	717	772	840	905	968	2180

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
4370	361	528	640	717	773	841	906	969	2185
4380	361	529	640	718	774	842	907	970	2190
4390	362	530	641	719	775	843	908	972	2195
4400	363	531	641	719	776	843	909	973	2200
4410	364	532	642	720	777	844	910	974	2205
4420	365	533	642	720	777	845	911	975	2210
4430	366	534	643	721	778	846	912	976	2215
4440	366	534	644	722	779	847	913	977	2220
4450	367	535	644	722	780	848	914	978	2225
4460	368	536	645	723	781	849	915	979	2230
4470	369	537	645	723	782	850	916	981	2235
4480	370	538	646	724	783	851	917	982	2240
4490	370	539	646	724	784	852	918	983	2245
4500	371	540	647	725	785	853	920	984	2250
4510	372	541	648	726	785	854	921	985	2255
4520	373	542	648	726	786	855	922	986	2260
4530	374	543	649	727	787	856	923	987	2265
4540	375	543	649	727	788	857	924	988	2270
4550	375	544	650	728	789	858	925	989	2275
4560	376	545	650	728	790	859	926	991	2280
4570	377	546	651	729	791	860	927	992	2285
4580	378	547	651	730	792	861	928	993	2290
4590	379	548	652	730	793	862	929	994	2295
4600	380	549	653	731	793	863	930	995	2300
4610	380	550	653	731	794	864	931	996	2305
4620	381	551	654	732	795	865	932	997	2310
4630	382	552	654	733	796	866	933	998	2315
4640	383	552	655	733	797	867	934	1000	2320
4650	384	553	655	734	798	868	935	1001	2325
4660	385	554	656	734	799	869	936	1002	2330
4670	385	555	656	735	800	870	937	1003	2335
4680	386	556	657	735	801	871	938	1004	2340
4690	387	557	658	736	801	872	939	1005	2345

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
4700	388	558	658	737	802	873	940	1006	2350
4710	389	559	659	737	803	874	941	1007	2355
4720	389	560	659	738	804	874	942	1008	2360
4730	390	561	660	738	805	875	944	1010	2365
4740	391	561	660	739	806	876	945	1011	2370
4750	392	562	661	739	807	877	946	1012	2375
4760	393	563	662	740	808	878	947	1013	2380
4770	394	564	662	741	809	879	948	1014	2385
4780	394	565	663	741	810	880	949	1015	2390
4790	395	566	663	742	810	881	950	1016	2395
4800	396	567	664	742	811	882	951	1017	2400
4810	397	568	664	743	812	883	952	1019	2405
4820	398	569	665	744	813	884	953	1020	2410
4830	399	569	665	744	814	885	954	1021	2415
4840	399	570	666	745	815	886	955	1022	2420
4850	400	571	667	745	816	887	956	1023	2425
4860	401	572	667	746	817	888	957	1024	2430
4870	402	573	668	746	818	889	958	1025	2435
4880	403	574	668	747	818	890	959	1026	2440
4890	404	575	669	748	819	891	960	1027	2445
4900	404	576	669	748	820	892	961	1029	2450
4910	405	577	670	749	821	893	962	1030	2455
4920	406	578	670	749	822	894	963	1031	2460
4930	407	578	671	750	823	895	964	1032	2465
4940	408	579	672	750	824	896	965	1033	2470
4950	408	580	672	751	825	897	967	1034	2475
4960	409	581	673	752	826	898	968	1035	2480
4970	410	582	673	752	826	899	969	1036	2485
4980	411	583	674	753	827	900	970	1038	2490
4990	412	584	674	753	828	901	971	1039	2495
5000	413	586	676	755	830	903	973	1041	2500
5010	414	586	676	755	831	903	974	1042	2505
5020	414	587	677	756	832	904	975	1043	2510

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
5030	415	587	678	757	832	905	976	1044	2515
5040	415	588	678	758	833	906	977	1045	2520
5050	416	589	679	758	834	907	978	1046	2525
5060	416	589	680	759	835	908	979	1047	2530
5070	416	590	680	760	836	909	980	1048	2535
5080	417	590	681	761	837	910	981	1049	2540
5090	417	591	682	761	837	911	981	1050	2545
5100	418	592	682	762	838	912	982	1051	2550
5110	418	592	683	763	839	912	983	1052	2555
5120	419	593	684	764	840	913	984	1053	2560
5130	419	593	684	764	841	914	985	1054	2565
5140	420	594	685	765	842	915	986	1055	2570
5150	420	595	686	766	842	916	987	1056	2575
5160	420	595	686	767	843	917	988	1057	2580
5170	421	596	687	767	844	918	989	1058	2585
5180	421	596	688	768	845	919	990	1059	2590
5190	422	597	688	769	846	920	991	1061	2595
5200	422	598	689	770	846	921	992	1062	2600
5210	423	598	690	770	847	921	993	1063	2605
5220	423	599	690	771	848	922	994	1064	2610
5230	423	599	691	772	849	923	995	1065	2615
5240	424	600	692	773	850	924	996	1066	2620
5250	424	601	692	773	851	925	997	1067	2625
5260	425	601	693	774	851	926	998	1068	2630
5270	425	602	694	775	852	927	999	1069	2635
5280	426	602	694	776	853	928	1000	1070	2640
5290	426	603	695	776	854	929	1001	1071	2645
5300	426	604	696	777	855	930	1002	1072	2650
5310	427	604	696	778	856	930	1003	1073	2655
5320	427	605	697	779	856	931	1004	1074	2660
5330	428	605	698	779	857	932	1005	1075	2665
5340	428	606	698	780	858	933	1006	1076	2670
5350	429	607	699	781	859	934	1007	1077	2675

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
5360	429	607	700	782	860	935	1008	1078	2680
5370	429	608	700	782	861	936	1009	1079	2685
5380	430	608	701	783	861	937	1010	1080	2690
5390	430	609	702	784	862	938	1010	1081	2695
5400	431	610	702	785	863	938	1011	1082	2700
5410	431	610	703	785	864	939	1012	1083	2705
5420	432	611	704	786	865	940	1013	1084	2710
5430	432	611	704	787	865	941	1014	1085	2715
5440	432	612	705	788	866	942	1015	1086	2720
5450	433	613	706	788	867	943	1016	1087	2725
5460	433	613	706	789	868	944	1017	1088	2730
5470	434	614	707	790	869	945	1018	1089	2735
5480	434	614	708	791	870	946	1019	1091	2740
5490	435	615	708	791	870	947	1020	1092	2745
5500	435	615	709	792	871	947	1021	1093	2750
5510	436	616	710	793	872	948	1022	1094	2755
5520	436	617	710	794	873	949	1023	1095	2760
5530	436	617	711	794	874	950	1024	1096	2765
5540	437	618	712	795	875	951	1025	1097	2770
5550	437	618	712	796	875	952	1026	1098	2775
5560	438	619	713	797	876	953	1027	1099	2780
5570	438	620	714	797	877	954	1028	1100	2785
5580	439	620	714	798	878	955	1029	1101	2790
5590	439	621	715	799	879	956	1030	1102	2795
5600	439	621	716	800	879	956	1031	1103	2800
5610	440	622	716	800	880	957	1032	1104	2805
5620	440	623	717	801	881	958	1033	1105	2810
5630	441	623	718	802	882	959	1034	1106	2815
5640	441	624	718	803	883	960	1035	1107	2820
5650	442	624	719	803	884	961	1036	1108	2825
5660	442	625	720	804	884	962	1037	1109	2830
5670	442	626	720	805	885	963	1038	1110	2835
5680	443	626	721	806	886	964	1039	1111	2840

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
5690	443	627	722	806	887	964	1039	1112	2845
5700	444	627	723	807	888	965	1040	1113	2850
5710	444	628	723	808	889	966	1041	1114	2855
5720	445	629	724	809	889	967	1042	1115	2860
5730	445	629	725	809	890	968	1043	1116	2865
5740	445	630	725	810	891	969	1044	1117	2870
5750	446	630	726	811	892	970	1045	1118	2875
5760	446	631	727	812	893	971	1046	1119	2880
5770	447	632	727	812	894	972	1047	1121	2885
5780	447	632	728	813	894	973	1048	1122	2890
5790	448	633	729	814	895	973	1049	1123	2895
5800	448	633	729	815	896	974	1050	1124	2900
5810	448	634	730	815	897	975	1051	1125	2905
5820	449	635	731	816	898	976	1052	1126	2910
5830	449	635	731	817	898	977	1053	1127	2915
5840	450	636	732	818	899	978	1054	1128	2920
5850	450	636	733	818	900	979	1055	1129	2925
5860	451	637	733	819	901	980	1056	1130	2930
5870	451	638	734	820	902	981	1057	1131	2935
5880	452	638	735	821	903	982	1058	1132	2940
5890	452	639	735	821	903	982	1059	1133	2945
5900	452	639	736	822	904	983	1060	1134	2950
5910	453	640	737	823	905	984	1061	1135	2955
5920	453	641	737	824	906	985	1062	1136	2960
5930	454	641	738	824	907	986	1063	1137	2965
5940	454	642	739	825	908	987	1064	1138	2970
5950	455	642	739	826	908	988	1065	1139	2975
5960	455	643	740	827	909	989	1066	1140	2980
5970	455	644	741	827	910	990	1067	1141	2985
5980	456	644	741	828	911	991	1068	1142	2990
5990	456	645	742	829	912	991	1068	1143	2995
6000	457	645	743	830	912	992	1069	1144	3000
6010	457	646	743	830	913	993	1070	1145	3005

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
6020	458	647	744	831	914	994	1071	1146	3010
6030	458	647	745	832	915	995	1072	1147	3015
6040	458	648	745	833	916	996	1073	1148	3020
6050	459	648	746	833	917	997	1074	1149	3025
6060	459	649	747	834	917	998	1075	1151	3030
6070	460	650	747	835	918	999	1076	1152	3035
6080	460	650	748	836	919	999	1077	1153	3040
6090	461	651	749	836	920	1000	1078	1154	3045
6100	461	651	749	837	921	1001	1079	1155	3050
6110	461	652	750	838	922	1002	1080	1156	3055
6120	462	653	751	839	922	1003	1081	1157	3060
6130	462	653	751	839	923	1004	1082	1158	3065
6140	463	654	752	840	924	1005	1083	1159	3070
6150	463	654	753	841	925	1006	1084	1160	3075
6160	464	655	753	842	926	1007	1085	1161	3080
6170	464	656	754	842	927	1008	1086	1162	3085
6180	464	656	755	843	927	1008	1087	1163	3090
6190	465	657	755	844	928	1009	1088	1164	3095
6200	465	657	756	845	929	1010	1089	1165	3100
6210	466	658	757	845	930	1011	1090	1166	3105
6220	466	658	757	846	931	1012	1091	1167	3110
6230	467	659	758	847	931	1013	1092	1168	3115
6240	467	660	759	848	932	1014	1093	1169	3120
6250	468	660	759	848	933	1015	1094	1170	3125
6260	468	661	760	849	934	1016	1095	1171	3130
6270	468	661	761	850	935	1017	1096	1172	3135
6280	469	662	761	851	936	1017	1097	1173	3140
6290	469	663	762	851	936	1018	1098	1174	3145
6300	470	663	763	852	937	1019	1098	1175	3150
6310	470	664	763	853	938	1020	1099	1176	3155
6320	471	664	764	854	939	1021	1100	1177	3160
6330	471	665	765	854	940	1022	1101	1178	3165
6340	471	666	765	855	941	1023	1102	1179	3170

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
6350	472	666	766	856	941	1024	1103	1181	3175
6360	472	667	767	857	942	1025	1104	1182	3180
6370	473	667	767	857	943	1025	1105	1183	3185
6380	473	668	768	858	944	1026	1106	1184	3190
6390	474	669	769	859	945	1027	1107	1185	3195
6400	474	669	769	860	945	1028	1108	1186	3200
6410	474	670	770	860	946	1029	1109	1187	3205
6420	475	670	771	861	947	1030	1110	1188	3210
6430	475	671	772	862	948	1031	1111	1189	3215
6440	476	672	772	863	949	1032	1112	1190	3220
6450	476	672	773	863	950	1033	1113	1191	3225
6460	477	673	774	864	950	1034	1114	1192	3230
6470	477	673	774	865	951	1034	1115	1193	3235
6480	477	674	775	866	952	1035	1116	1194	3240
6490	478	675	776	866	953	1036	1117	1195	3245
6500	478	675	776	867	954	1037	1118	1196	3250
6510	479	676	777	868	955	1038	1119	1197	3255
6520	479	676	778	869	955	1039	1120	1198	3260
6530	480	677	778	869	956	1040	1121	1199	3265
6540	480	678	779	870	957	1041	1122	1200	3270
6550	481	678	780	871	958	1042	1123	1201	3275
6560	481	679	780	872	959	1043	1124	1202	3280
6570	481	679	781	872	960	1043	1125	1203	3285
6580	482	680	782	873	960	1044	1126	1204	3290
6590	482	681	782	874	961	1045	1127	1205	3295
6600	483	681	783	875	962	1046	1127	1206	3300
6610	483	682	784	875	963	1047	1128	1207	3305
6620	484	682	784	876	964	1048	1129	1208	3310
6630	484	683	785	877	964	1049	1130	1209	3315
6640	484	684	786	878	965	1050	1131	1211	3320
6650	485	684	786	878	966	1051	1132	1212	3325
6660	485	685	787	879	967	1052	1133	1213	3330
6670	486	685	788	880	968	1052	1134	1214	3335

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
6680	486	686	788	881	969	1053	1135	1215	3340
6690	487	687	789	881	969	1054	1136	1216	3345
6700	487	687	790	882	970	1055	1137	1217	3350
6710	487	688	790	883	971	1056	1138	1218	3355
6720	488	688	791	884	972	1057	1139	1219	3360
6730	488	689	792	884	973	1058	1140	1220	3365
6740	489	690	792	885	974	1059	1141	1221	3370
6750	489	690	793	886	974	1060	1142	1222	3375
6760	490	691	794	887	975	1060	1143	1223	3380
6770	490	691	794	887	976	1061	1144	1224	3385
6780	490	692	795	888	977	1062	1145	1225	3390
6790	491	693	796	889	978	1063	1146	1226	3395
6800	491	693	796	890	978	1064	1147	1227	3400
6810	492	694	797	890	979	1065	1148	1228	3405
6820	492	694	798	891	980	1066	1149	1229	3410
6830	493	695	798	892	981	1067	1150	1230	3415
6840	493	696	799	893	982	1068	1151	1231	3420
6850	493	696	800	893	983	1069	1152	1232	3425
6860	494	697	800	894	983	1069	1153	1233	3430
6870	494	697	801	895	984	1070	1154	1234	3435
6880	495	698	802	896	985	1071	1155	1235	3440
6890	495	699	802	896	986	1072	1156	1236	3445
6900	496	699	803	897	987	1073	1156	1237	3450
6910	496	700	804	898	988	1074	1157	1238	3455
6920	497	700	804	899	988	1075	1158	1239	3460
6930	497	701	805	899	989	1076	1159	1241	3465
6940	497	702	806	900	990	1077	1160	1242	3470
6950	498	702	806	901	991	1078	1161	1243	3475
6960	498	703	807	902	992	1078	1162	1244	3480
6970	499	703	808	902	993	1079	1163	1245	3485
6980	499	704	808	903	993	1080	1164	1246	3490
6990	500	704	809	904	994	1081	1165	1247	3495
7000	500	705	810	905	995	1082	1166	1248	3500

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
7010	521	734	842	941	1035	1125	1213	1298	3505
7020	521	734	843	941	1035	1126	1214	1299	3510
7030	522	735	843	942	1036	1127	1215	1300	3515
7040	522	736	844	943	1037	1128	1216	1301	3520
7050	523	736	845	944	1038	1129	1217	1302	3525
7060	523	737	845	944	1039	1130	1217	1303	3530
7070	523	737	846	945	1040	1131	1218	1304	3535
7080	524	738	847	946	1040	1131	1219	1305	3540
7090	524	739	848	947	1042	1133	1221	1306	3545
7100	525	740	849	948	1043	1134	1222	1308	3550
7110	526	741	850	949	1044	1136	1224	1310	3555
7120	526	742	851	951	1046	1137	1225	1311	3560
7130	527	743	852	952	1047	1138	1227	1313	3565
7140	528	744	853	953	1048	1140	1229	1315	3570
7150	528	744	854	954	1050	1141	1230	1316	3575
7160	529	745	855	955	1051	1143	1232	1318	3580
7170	530	746	856	957	1052	1144	1233	1319	3585
7180	530	747	857	958	1053	1146	1235	1321	3590
7190	531	748	858	959	1055	1147	1236	1323	3595
7200	532	749	860	960	1056	1148	1238	1324	3600
7210	532	750	861	961	1057	1150	1239	1326	3605
7220	533	751	862	962	1059	1151	1241	1328	3610
7230	534	752	863	964	1060	1153	1242	1329	3615
7240	534	753	864	965	1061	1154	1244	1331	3620
7250	535	754	865	966	1063	1156	1246	1333	3625
7260	536	755	866	967	1064	1157	1247	1334	3630
7270	536	756	867	968	1065	1159	1249	1336	3635
7280	537	757	868	970	1067	1160	1250	1338	3640
7290	538	758	869	971	1068	1161	1252	1339	3645
7300	538	758	870	972	1069	1163	1253	1341	3650
7310	539	759	871	973	1071	1164	1255	1343	3655
7320	540	760	872	974	1072	1166	1256	1344	3660
7330	540	761	873	976	1073	1167	1258	1346	3665

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
7340	541	762	875	977	1075	1169	1259	1348	3670
7350	542	763	876	978	1076	1170	1261	1349	3675
7360	542	764	877	979	1077	1171	1262	1351	3680
7370	543	765	878	980	1078	1173	1264	1352	3685
7380	544	766	879	982	1080	1174	1266	1354	3690
7390	544	767	880	983	1081	1176	1267	1356	3695
7400	545	768	881	984	1082	1177	1269	1357	3700
7410	546	769	882	985	1084	1179	1270	1359	3705
7420	546	770	883	986	1085	1180	1272	1361	3710
7430	547	771	884	988	1086	1181	1273	1362	3715
7440	548	772	885	989	1088	1183	1275	1364	3720
7450	548	772	886	990	1089	1184	1276	1366	3725
7460	549	773	887	991	1090	1186	1278	1367	3730
7470	550	774	888	992	1092	1187	1279	1369	3735
7480	550	775	890	994	1093	1189	1281	1371	3740
7490	551	776	891	995	1094	1190	1283	1372	3745
7500	552	777	892	996	1096	1191	1284	1374	3750
7510	552	778	893	997	1097	1193	1286	1376	3755
7520	553	779	894	998	1098	1194	1287	1377	3760
7530	554	780	895	1000	1100	1196	1289	1379	3765
7540	554	781	896	1001	1101	1197	1290	1381	3770
7550	555	782	897	1002	1102	1199	1292	1382	3775
7560	556	783	898	1003	1104	1200	1293	1384	3780
7570	556	784	899	1004	1105	1201	1295	1386	3785
7580	557	785	900	1006	1106	1203	1296	1387	3790
7590	558	786	901	1007	1107	1204	1298	1389	3795
7600	558	786	902	1008	1109	1206	1300	1390	3800
7610	559	787	903	1009	1110	1207	1301	1392	3805
7620	560	788	905	1010	1111	1209	1303	1394	3810
7630	560	789	906	1012	1113	1210	1304	1395	3815
7640	561	790	907	1013	1114	1211	1306	1397	3820
7650	562	791	908	1014	1115	1213	1307	1399	3825
7660	562	792	909	1015	1117	1214	1309	1400	3830

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
7670	563	793	910	1016	1118	1216	1310	1402	3835
7680	564	794	911	1018	1119	1217	1312	1404	3840
7690	564	795	912	1019	1121	1219	1313	1405	3845
7700	565	796	913	1020	1122	1220	1315	1407	3850
7710	566	797	914	1021	1123	1222	1317	1409	3855
7720	566	798	915	1022	1125	1223	1318	1410	3860
7730	567	799	916	1024	1126	1224	1320	1412	3865
7740	567	800	917	1025	1127	1226	1321	1414	3870
7750	568	800	918	1026	1129	1227	1323	1415	3875
7760	569	801	920	1027	1130	1229	1324	1417	3880
7770	569	802	921	1028	1131	1230	1326	1419	3885
7780	570	803	922	1030	1132	1232	1327	1420	3890
7790	571	804	923	1031	1134	1233	1329	1422	3895
7800	571	805	924	1032	1135	1234	1330	1423	3900
7810	572	806	925	1033	1136	1236	1332	1425	3905
7820	573	807	926	1034	1138	1237	1333	1427	3910
7830	573	808	927	1035	1139	1238	1335	1428	3915
7840	574	809	928	1036	1140	1240	1336	1430	3920
7850	575	810	929	1038	1141	1241	1338	1431	3925
7860	575	811	930	1039	1143	1243	1339	1433	3930
7870	576	811	931	1040	1144	1244	1341	1435	3935
7880	577	812	932	1041	1145	1245	1342	1436	3940
7890	577	813	933	1042	1147	1247	1344	1438	3945
7900	578	814	934	1043	1148	1248	1345	1439	3950
7910	578	815	935	1045	1149	1250	1347	1441	3955
7920	579	816	936	1046	1150	1251	1348	1443	3960
7930	580	817	937	1047	1152	1252	1350	1444	3965
7940	580	818	938	1048	1153	1254	1351	1446	3970
7950	581	819	939	1049	1154	1255	1353	1447	3975
7960	582	820	940	1050	1155	1256	1354	1449	3980
7970	582	820	941	1052	1157	1258	1356	1451	3985
7980	583	821	942	1053	1158	1259	1357	1452	3990
7990	584	822	943	1054	1159	1261	1359	1454	3995

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
8000	584	823	945	1055	1161	1262	1360	1455	4000
8010	585	824	946	1056	1162	1263	1362	1457	4005
8020	586	825	947	1057	1163	1265	1363	1459	4010
8030	586	826	948	1058	1164	1266	1365	1460	4015
8040	587	827	949	1060	1166	1268	1366	1462	4020
8050	587	828	950	1061	1167	1269	1368	1463	4025
8060	588	829	951	1062	1168	1270	1369	1465	4030
8070	589	830	952	1063	1169	1272	1371	1467	4035
8080	589	830	953	1064	1171	1273	1372	1468	4040
8090	590	831	954	1065	1172	1275	1374	1470	4045
8100	591	832	955	1067	1173	1276	1375	1471	4050
8110	591	833	956	1068	1175	1277	1377	1473	4055
8120	592	834	957	1069	1176	1279	1378	1475	4060
8130	593	835	958	1070	1177	1280	1380	1476	4065
8140	593	836	959	1071	1178	1281	1381	1478	4070
8150	594	837	960	1072	1180	1283	1383	1479	4075
8160	595	838	961	1074	1181	1284	1384	1481	4080
8170	595	839	962	1075	1182	1286	1386	1483	4085
8180	596	839	963	1076	1183	1287	1387	1484	4090
8190	596	840	964	1077	1185	1288	1389	1486	4095
8200	597	841	965	1078	1186	1290	1390	1487	4100
8210	598	842	966	1079	1187	1291	1392	1489	4105
8220	598	843	967	1080	1189	1293	1393	1490	4110
8230	599	844	968	1082	1190	1294	1394	1492	4115
8240	600	845	969	1083	1191	1295	1396	1494	4120
8250	600	846	970	1084	1192	1297	1397	1495	4125
8260	601	847	971	1085	1194	1298	1399	1497	4130
8270	602	848	972	1086	1195	1299	1400	1498	4135
8280	602	848	974	1087	1196	1301	1402	1500	4140
8290	603	849	975	1089	1197	1302	1403	1502	4145
8300	603	850	976	1090	1199	1304	1405	1503	4150
8310	604	851	977	1091	1200	1305	1406	1505	4155
8320	605	852	978	1092	1201	1306	1408	1506	4160

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
8330	605	853	979	1093	1203	1308	1409	1508	4165
8340	606	854	980	1094	1204	1309	1411	1510	4170
8350	607	855	981	1096	1205	1311	1412	1511	4175
8360	607	856	982	1097	1206	1312	1414	1513	4180
8370	608	857	983	1098	1208	1313	1415	1514	4185
8380	609	858	984	1099	1209	1315	1417	1516	4190
8390	609	858	985	1100	1210	1316	1418	1518	4195
8400	610	859	986	1101	1211	1317	1420	1519	4200
8410	611	860	987	1102	1213	1319	1421	1521	4205
8420	611	861	988	1104	1214	1320	1423	1522	4210
8430	612	862	989	1105	1215	1322	1424	1524	4215
8440	612	863	990	1106	1217	1323	1426	1526	4220
8450	613	864	991	1107	1218	1324	1427	1527	4225
8460	614	865	992	1108	1219	1326	1429	1529	4230
8470	614	866	993	1109	1220	1327	1430	1530	4235
8480	615	867	994	1111	1222	1329	1432	1532	4240
8490	616	867	995	1112	1223	1330	1433	1534	4245
8500	616	868	996	1113	1224	1331	1435	1535	4250
8510	617	869	997	1114	1225	1333	1436	1537	4255
8520	618	870	998	1115	1227	1334	1438	1538	4260
8530	618	871	999	1116	1228	1335	1439	1540	4265
8540	619	872	1000	1118	1229	1337	1441	1542	4270
8550	620	873	1002	1119	1231	1338	1442	1543	4275
8560	620	874	1003	1120	1232	1340	1444	1545	4280
8570	621	875	1004	1121	1233	1341	1445	1546	4285
8580	621	876	1005	1122	1234	1342	1447	1548	4290
8590	622	876	1006	1123	1236	1344	1448	1550	4295
8600	623	877	1007	1124	1237	1345	1450	1551	4300
8610	623	878	1008	1126	1238	1347	1451	1553	4305
8620	624	879	1009	1127	1239	1348	1453	1554	4310
8630	625	880	1010	1128	1241	1349	1454	1556	4315
8640	625	881	1011	1129	1242	1351	1456	1558	4320
8650	626	882	1012	1130	1243	1352	1457	1559	4325

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
8660	627	883	1013	1131	1245	1353	1459	1561	4330
8670	627	884	1014	1133	1246	1355	1460	1562	4335
8680	628	885	1015	1134	1247	1356	1462	1564	4340
8690	629	886	1016	1135	1248	1358	1463	1566	4345
8700	629	886	1017	1136	1250	1359	1465	1567	4350
8710	630	887	1018	1137	1251	1360	1466	1569	4355
8720	630	888	1019	1138	1252	1362	1468	1570	4360
8730	631	889	1020	1140	1253	1363	1469	1572	4365
8740	632	890	1021	1141	1255	1365	1471	1574	4370
8750	632	891	1022	1142	1256	1366	1472	1575	4375
8760	633	892	1023	1143	1257	1367	1474	1577	4380
8770	634	893	1024	1144	1259	1369	1475	1578	4385
8780	634	894	1025	1145	1260	1370	1477	1580	4390
8790	635	895	1026	1146	1261	1371	1478	1582	4395
8800	636	895	1027	1148	1262	1373	1480	1583	4400
8810	636	896	1028	1149	1264	1374	1481	1585	4405
8820	637	897	1030	1150	1265	1376	1483	1586	4410
8830	637	898	1031	1151	1266	1377	1484	1588	4415
8840	638	899	1032	1152	1267	1378	1486	1590	4420
8850	639	900	1033	1153	1269	1380	1487	1591	4425
8860	639	901	1034	1155	1270	1381	1489	1593	4430
8870	640	902	1035	1156	1271	1383	1490	1594	4435
8880	641	903	1036	1157	1273	1384	1492	1596	4440
8890	641	904	1037	1158	1274	1385	1493	1597	4445
8900	642	904	1038	1159	1275	1387	1495	1599	4450
8910	643	905	1039	1160	1276	1388	1496	1601	4455
8920	643	906	1040	1162	1278	1389	1497	1602	4460
8930	644	907	1041	1163	1279	1391	1499	1604	4465
8940	645	908	1042	1164	1280	1392	1500	1605	4470
8950	645	909	1043	1165	1282	1394	1502	1607	4475
8960	646	910	1044	1166	1283	1395	1503	1609	4480
8970	646	911	1045	1167	1284	1396	1505	1610	4485
8980	647	912	1046	1168	1285	1398	1506	1612	4490

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
8990	648	913	1047	1170	1287	1399	1508	1613	4495
9000	648	914	1048	1171	1288	1401	1509	1615	4500
9010	649	914	1049	1172	1289	1402	1511	1617	4505
9020	650	915	1050	1173	1290	1403	1512	1618	4510
9030	650	916	1051	1174	1292	1405	1514	1620	4515
9040	651	917	1052	1175	1293	1406	1515	1621	4520
9050	652	918	1053	1177	1294	1407	1517	1623	4525
9060	652	919	1054	1178	1296	1409	1518	1625	4530
9070	653	920	1055	1179	1297	1410	1520	1626	4535
9080	654	921	1056	1180	1298	1412	1521	1628	4540
9090	654	922	1057	1181	1299	1413	1523	1629	4545
9100	655	923	1059	1182	1301	1414	1524	1631	4550
9110	655	923	1060	1184	1302	1416	1526	1633	4555
9120	656	924	1061	1185	1303	1417	1527	1634	4560
9130	657	925	1062	1186	1304	1419	1529	1636	4565
9140	657	926	1063	1187	1306	1420	1530	1637	4570
9150	658	927	1064	1188	1307	1421	1532	1639	4575
9160	659	928	1065	1189	1308	1423	1533	1641	4580
9170	659	929	1066	1190	1310	1424	1535	1642	4585
9180	660	930	1067	1192	1311	1425	1536	1644	4590
9190	661	931	1068	1193	1312	1427	1538	1645	4595
9200	661	932	1069	1194	1313	1428	1539	1647	4600
9210	662	932	1070	1195	1315	1430	1541	1649	4605
9220	662	933	1071	1196	1316	1431	1542	1650	4610
9230	663	934	1072	1197	1317	1432	1544	1652	4615
9240	664	935	1073	1199	1318	1434	1545	1653	4620
9250	664	936	1074	1200	1320	1435	1547	1655	4625
9260	665	937	1075	1201	1321	1437	1548	1657	4630
9270	666	938	1076	1202	1322	1438	1550	1658	4635
9280	666	939	1077	1203	1324	1439	1551	1660	4640
9290	667	940	1078	1204	1325	1441	1553	1661	4645
9300	668	941	1079	1206	1326	1442	1554	1663	4650
9310	668	942	1080	1207	1327	1443	1556	1665	4655

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<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
9320	669	942	1081	1208	1329	1445	1557	1666	4660
9330	670	943	1082	1209	1330	1446	1559	1668	4665
9340	670	944	1083	1210	1331	1448	1560	1669	4670
9350	671	945	1084	1211	1332	1449	1562	1671	4675
9360	671	946	1085	1212	1334	1450	1563	1673	4680
9370	672	947	1087	1214	1335	1452	1565	1674	4685
9380	673	948	1088	1215	1336	1453	1566	1676	4690
9390	673	949	1089	1216	1338	1455	1568	1677	4695
9400	674	950	1090	1217	1339	1456	1569	1679	4700
9410	675	951	1091	1218	1340	1457	1571	1681	4705
9420	675	951	1092	1219	1341	1459	1572	1682	4710
9430	676	952	1093	1221	1343	1460	1574	1684	4715
9440	677	953	1094	1222	1344	1461	1575	1685	4720
9450	677	954	1095	1223	1345	1463	1577	1687	4725
9460	678	955	1096	1224	1346	1464	1578	1689	4730
9470	679	956	1097	1225	1348	1466	1580	1690	4735
9480	679	957	1098	1226	1349	1467	1581	1692	4740
9490	680	958	1099	1228	1350	1468	1583	1693	4745
9500	680	959	1100	1229	1352	1470	1584	1695	4750
9510	681	960	1101	1230	1353	1471	1586	1697	4755
9520	682	960	1102	1231	1354	1473	1587	1698	4760
9530	682	961	1103	1232	1355	1474	1589	1700	4765
9540	683	962	1104	1233	1357	1475	1590	1701	4770
9550	684	963	1105	1234	1358	1477	1592	1703	4775
9560	684	964	1106	1236	1359	1478	1593	1704	4780
9570	685	965	1107	1237	1360	1479	1595	1706	4785
9580	686	966	1108	1238	1362	1481	1596	1708	4790
9590	686	967	1109	1239	1363	1482	1597	1709	4795
9600	687	968	1110	1240	1364	1484	1599	1711	4800
9610	687	969	1111	1241	1366	1485	1600	1712	4805
9620	688	970	1112	1243	1367	1486	1602	1714	4810
9630	689	970	1113	1244	1368	1488	1603	1716	4815
9640	689	971	1114	1245	1369	1489	1605	1717	4820

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
9650	690	972	1116	1246	1371	1491	1606	1719	4825
9660	691	973	1117	1247	1372	1492	1608	1720	4830
9670	691	974	1118	1248	1373	1493	1609	1722	4835
9680	692	975	1119	1250	1374	1495	1611	1724	4840
9690	693	976	1120	1251	1376	1496	1612	1725	4845
9700	693	977	1121	1252	1377	1497	1614	1727	4850
9710	694	978	1122	1253	1378	1499	1615	1728	4855
9720	695	979	1123	1254	1380	1500	1617	1730	4860
9730	695	979	1124	1255	1381	1502	1618	1732	4865
9740	696	980	1125	1256	1382	1503	1620	1733	4870
9750	696	981	1126	1258	1383	1504	1621	1735	4875
9760	697	982	1127	1259	1385	1506	1623	1736	4880
9770	698	983	1128	1260	1386	1507	1624	1738	4885
9780	698	984	1129	1261	1387	1509	1626	1740	4890
9790	699	985	1130	1262	1388	1510	1627	1741	4895
9800	700	986	1131	1263	1390	1511	1629	1743	4900
9810	700	987	1132	1265	1391	1513	1630	1744	4905
9820	701	988	1133	1266	1392	1514	1632	1746	4910
9830	702	989	1134	1267	1394	1515	1633	1748	4915
9840	702	989	1135	1268	1395	1517	1635	1749	4920
9850	703	990	1136	1269	1396	1518	1636	1751	4925
9860	704	991	1137	1270	1397	1520	1638	1752	4930
9870	704	992	1138	1272	1399	1521	1639	1754	4935
9880	705	993	1139	1273	1400	1522	1641	1756	4940
9890	705	994	1140	1274	1401	1524	1642	1757	4945
9900	706	995	1141	1275	1402	1525	1644	1759	4950
9910	707	996	1142	1276	1404	1527	1645	1760	4955
9920	707	997	1144	1277	1405	1528	1647	1762	4960
9930	708	998	1145	1278	1406	1529	1648	1764	4965
9940	709	998	1146	1280	1408	1531	1650	1765	4970
9950	709	999	1147	1281	1409	1532	1651	1767	4975
9960	710	1000	1148	1282	1410	1533	1653	1768	4980
9970	711	1001	1149	1283	1411	1535	1654	1770	4985

State of Indiana Guideline Schedules for Weekly Support Payments

<u>Combined Weekly Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>	<u>Seven Children</u>	<u>Eight Children</u>	<u>Maximum Spouse and Child (50%)</u>
<u>9980</u>	<u>711</u>	<u>1002</u>	<u>1150</u>	<u>1284</u>	<u>1413</u>	<u>1536</u>	<u>1656</u>	<u>1772</u>	<u>4990</u>
<u>9990</u>	<u>712</u>	<u>1003</u>	<u>1151</u>	<u>1285</u>	<u>1414</u>	<u>1538</u>	<u>1657</u>	<u>1773</u>	<u>4995</u>
<u>10000</u>	<u>712</u>	<u>1004</u>	<u>1152</u>	<u>1287</u>	<u>1415</u>	<u>1539</u>	<u>1659</u>	<u>1775</u>	<u>5000</u>
<u>The following percentages shall be applied to calculate basic child support when the parties' combined weekly adjusted income is above \$10,000 per week.</u>									
	<u>7.1%</u>	<u>10.0%</u>	<u>11.5%</u>	<u>12.9%</u>	<u>14.2%</u>	<u>15.4%</u>	<u>16.6%</u>	<u>17.7%</u>	<u>50.0%</u>

These amendments shall take effect January 1, 2010.

The Clerk of this Court is directed to send a copy of this Order to the clerk of each circuit court of in the state of Indiana; to the Executive Director and President of the Indiana State Bar Association; to the Legislative Services Agency; to the office of Code Revision of the Legislative Services Agency; to the Attorney General of Indiana; to the Indiana Judicial Center; to the Michie Company; to the Supreme Court Administrator; to the Executive Director of State Court Administration; to Cynthia Longest, Deputy Director, Child Support Bureau, Department of Child Services; to Jeffrey Lozer, General Counsel, Department of Child Services, to the Prosecuting Attorneys Council, Public Defenders Council, and to Thomson Reuters for publication in the advance sheets of this Court.

The Clerks of the circuit courts are directed to bring this Order to the attention of all judges within their respective counties and to post this Order for examination by the practicing bar and general public.

Done at Indianapolis, Indiana this 15th day of September, 2009.

/s/ Randall T. Shepard
Chief Justice of Indiana

SHEPARD, C.J. and DICKSON and BOEHM, JJ, concurring.

SULLIVAN and RUCKER, JJ, concurring in part and dissenting in part.

SULLIVAN and RUCKER, JJ, dissenting in part.

We dissent from those amendments to the Guidelines that have the effect of overruling Grant v. Hager, 868 N.E.2d 801 (Ind. 2007). Grant held that there is a rebuttable presumption that neither parent owes the other support in a circumstance where the Child Support Obligation Worksheet calculation produced a negative amount for the non-custodial parent's child support payment because of the application of the Parenting Time Credit. Under the amendments to the Guidelines approved in this Order, however, there will be a rebuttable presumption in such circumstances that the custodial parent must make child support payments to the non-custodial parent equal to the negative amount.

We believe that the Guidelines' presumption in such circumstances should continue to be that neither parent owes the other support. We also note that, notwithstanding this amendment, the trial court has authority to deviate from the new Guidelines amount and order that neither parent owes the other support based on their respective incomes and parenting time arrangements if the court had concludes that it would be unjust not to do so and the court makes the written finding mandated by Child. Supp. R. 3.