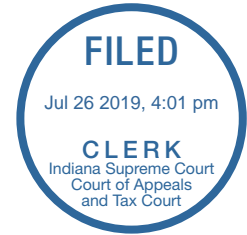


In the
Indiana Supreme Court
Cause No. 19S-MS-41



Order Amending Indiana Child Support Guidelines

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 administration of all courts of this state, Indiana Child Support Guidelines are amended as follows (deletions shown by ~~striking~~ and new text shown by underlining):

Child Support Rules and Guidelines

Rules

1. [Adoption of Child Support Rules and Guidelines](#)
2. [Presumption](#)
3. [Deviation from Guideline Amount](#)

Guidelines

1. [Preface.](#)
2. [Use of the Guidelines.](#)
3. [Determination of Child Support Amount.](#)
 - A. Definition of Weekly Gross Income.
 1. Definition of Weekly Gross Income.
 2. Self-Employment, Business Expenses, In-Kind Payments and Related Issues.
 3. Unemployed, Underemployed, and Potential Income.
 - B. Income Verification.
 1. Submitting Worksheet to Court.
 2. Documenting Income.
 - C. Computation of Weekly Adjusted Income.
 1. Adjustment for Subsequent-born or Legally Adopted Child(ren)
 2. Court Orders for Prior-born

Guidelines (cont'd)

- G. Adjustments to Parent's Child Support Obligation.
 1. Obligation from Post-Secondary Education Worksheet.
 2. Weekly Cost of Work-related Child Care Expenses.
 3. Weekly Cost of Health Insurance Premiums for Child(ren).
 4. Parenting Time Credit.
 5. Effect of Social Security Benefits.
4. [Modification.](#)
5. [Federal Statutes.](#)
6. [Parenting Time Credit.](#)
7. [Health Care/Medical Support.](#)
 - Accessibility
 - Reasonable cost
 - Cash medical support
 - Explanation of 6% rule/uninsured health care expenses
 - Birth expense
8. [Extraordinary Expenses.](#)
 - Extraordinary educational expenses
 - Other extraordinary

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- | | |
|---|--|
| <p>Child(ren).</p> <p>3. Legal Duty of Support for Prior-born Child(ren) <u>When No Court Order Exists</u>.</p> <p>4. Alimony or Maintenance.</p> <p>D. Basic Child Support Obligation.</p> <p>E. Additions to the Basic Child Support Obligation.</p> <p>1. Work-related Child Care Expense.</p> <p>2. Cost of Health Insurance for Child(ren).</p> <p>3. Extraordinary Health Care Expense.</p> <p>4. Extraordinary Educational Expense.</p> <p>F. Computation of Parent's Child Support Obligation.</p> <p>1. Division of Obligation Between Parents.</p> <p>2. Deviation from Guideline Amount.</p> | <p>expenses</p> <p>9. <u>Accountability, Tax Exemptions, Rounding Child Support Amounts</u>.</p> <p>Accountability of the custodial parent for support received</p> <p>Tax exemptions</p> <p>Rounding child support amounts</p> <p><u>Additional Documents</u></p> <ul style="list-style-type: none"> • Amended—Child Support Obligation Worksheet (CSOW) • Parenting Time Credit Worksheet • Post-Secondary Education Worksheet (PSEW) • Guideline Schedules for Weekly Support Payments |
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CHILD SUPPORT RULES

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INDIANA CHILD SUPPORT GUIDELINES

GUIDELINE 1. PREFACE

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COMMENTARY

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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 A~~ parents ~~is a~~ ~~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 parenting time.*

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. 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 numeric amount of child support shall be ordered; however, there are situations where a \$0.00 support order is appropriate.

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.

Federal law requires 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.

Indiana requires worksheets, including a Child Support Obligation Worksheet, to assist judges, practitioners, and parents in calculating the presumptive amount of child support under the Guidelines.

COMMENTARY

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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 the value of imputed income based upon "in-kind" benefits received by the parent. 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, structured settlements, capital gains, social security benefits, work~~er~~men's compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, inheritance, prizes, and alimony or maintenance received.

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.

Certain Exclusions from Income. 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.

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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 employment and earnings work history, occupational qualifications, educational attainment, literacy, age, health, criminal record or other employment barriers, prevailing job opportunities, and earnings levels in the community. If there is no work employment and earnings history and no higher education or vocational training, the facts of the case may indicate that Weekly Gross Income be set at least at the federal minimum wage level- provided the resulting child support amount is set in such a manner that the obligor is not denied a means of self-support at a subsistence level.

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/retired pay, 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 C 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 1C, an amount that represents 100% of the cost of support for the prior born child. The income of the spouses of the parties is not included in Weekly Gross Income.

A court may not consider the incarceration of a parent as voluntary unemployment and his or her potential income should not be assessed for the establishment or modification of child support. I.C. 31-16-8-1 (d).

...

d. Imputing Income In-Kind Benefits. Whether or not the value of in-kind benefits income should be imputed to included in a parent's weekly gross income 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 and requiring requires 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/housing, utilities, or groceries, may be the basis for imputing income included as gross income. If there were specific living expenses being paid by a parent which are now being regularly and continually paid by that parent's current spouse or a third party, the value of those assumed expenses may be considered to be in-kind benefits and included as imputed income part of the parent's weekly gross income to the parent receiving the benefit. 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 the value of in-kind benefits 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.

...

C. Computation of Weekly Adjusted Income (Line 1E 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 Legally Adopted Child(ren) (Line 1A of Worksheet).

There shall be an adjustment to Weekly Gross Income of parents who have a legal duty or court order

to support children (1) born or legally adopted subsequent to the birthdates(s) of the child(ren) subject of the child support order and (2) that parent is actually meeting or paying that obligation.

2. Court Orders for Prior-born Child(ren) (Line 1B of Worksheet). The amount(s) of any court order(s) for child support for prior-born children shall be deducted from Weekly Gross Income. This should include court ordered post-secondary education expenses calculated on an annual basis divided by 52 weeks. A credit shall not be given for any portion of the order addressing arrearages.

3. Legal Duty of Support for Prior-born Child(ren) When No Court Order Exists (Line 1C of Worksheet). Where a party has a legal duty to financially support ~~duty for the~~ children born prior to the child(ren) for whom support is being established, and no court order exists, not by court order, an amount reasonably necessary for such support actually paid, or funds actually spent expended shall be deducted from weekly gross income to arrive at weekly adjusted income. This deduction is not allowed for step-children. ~~(See line 1C of worksheet)~~

4. Alimony or Maintenance (Line 1D of Worksheet). The amount(s) of alimony ordered in decrees from foreign jurisdictions or maintenance 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 1E 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-born or Legally Adopted Child(ren). The adjustment should be computed as follows:

STEP 1: Determine the number of children born or legally adopted by the parents subsequent to the birthdate(s) of the child(ren) subject of the child 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 1A on the Worksheet.

Appropriate factors are:

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

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. An adjustment shall be

made to the parents' respective Weekly Gross Incomes for the two (2) children born to the noncustodial parent after the birthdate(s) of the child(ren) subject of the child support order and the one (1) adopted child of the custodial parent, legally adopted after the birthdate(s) of the child(ren) subject of the child support order. The respective subsequent child adjustment to be entered on Line 1A of the Worksheet would be as follows:

Noncustodial.....\$500.00 x .097 = \$48.50 adjustment
Custodial.....\$300.00 x .065 = \$19.50 adjustment

2. Court Orders for Prior born Child(ren). *The party seeking the adjustment for the court ordered child support obligation bears the burden of establishing the actual existence of the order and the amount of the order.*

23. Legal Duty ~~to~~ Support for Prior born Child(ren). *When No Court Order Exists.*

A. Prior Born Child(ren) Not in the Home. *A deduction is allowed for reasonably necessary support actually paid, or funds actually spent/expended, for the child(ren) born prior to the child(ren) for whom support is being established. This is true even though that obligation has not been reduced to a court order. The party seeking the deduction bears the burden of proving the obligation and satisfaction of the obligation.*

The court may consider evidence of those funds paid or routinely spent on behalf of the prior born child(ren).

For example, paternity of the prior born child was established by execution of a paternity affidavit and the parents lived together for the first two years of the child's life. The parties then separated and negotiated an agreement for the ongoing financial support of the child, without seeking a court order. Father has routinely paid \$50 per week to the mother of his prior born child and has evidence to support those payments.

B. Prior Born Child(ren) In the Home. *A 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 a deduction from weekly gross income.*

i. Incomes of Both Parents Known: *If the actual incomes of both parents of the prior born child(ren) are known, then the actual incomes should be utilized in calculating the basic child support obligation for the prior born child(ren). In order to determine the adjustment to be applied, use the Indiana Child Support Guideline Schedules for Weekly Support Payments. The percentage share of the basic child support obligation attributable to the parent seeking the adjustment should be considered the legal duty of support for the prior born child(ren) and the amount placed in Line 1.C., Child Support Obligation Worksheet.*

ii. Income of a Parent Unknown: *If actual income information for a parent of the prior-born child(ren) is unknown, the court should utilize the known income of the parent seeking the adjustment for the legal duty to support the prior born child(ren) and attribute zero (\$0.00) income to the other parent. In order to determine the adjustment to be applied, use the Indiana Child Support Guideline Schedules for Weekly Support Payments as the amount placed in Line 1.C., Child Support*

Obligation Worksheet.

If the parent seeking the adjustment has prior born children with different non-custodial parents whose incomes are unknown, the basic child support obligation shall be calculated as if the prior born children have the same noncustodial parent and the adjustment for those prior born children shall be attributed as a single legal duty, rather than the total of two or more separate and distinct legal duties.

a. For example, the gross weekly income of the parent seeking the adjustment is \$400.00 and there is one prior born child in the home. The gross weekly income for the other parent of the prior born child is unknown. The other parent's gross weekly income would be set at \$0.00 to determine the legal duty to support that prior born child. The legal duty to support that prior born child for the parent seeking the adjustment would be \$79.00 from the Guideline Schedules for Weekly Support Payments.

b. For example, the gross weekly income of the parent seeking the adjustment is \$400.00 and there are two prior born children in the home with different parents. The gross weekly incomes for those other parents of the prior born children are unknown. Those other parents' gross weekly incomes would be set at \$0.00 to determine the legal duty to support those prior born children. The legal duty to support those two prior born children for the parent seeking the adjustment would be \$119.00 from the Guideline Schedules for Weekly Support Payments.

34. Alimony or Maintenance. 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. 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 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 1D of Worksheet).

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E. Additions to the Basic Child Support Obligation.

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COMMENTARY TO GUIDELINE 3E

Additions to the Basic Child Support Obligation.

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2. Cost of Health Insurance for Child(ren) (Worksheet Line 4B). The weekly out of pocket 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. 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 coverage is provided without cost to the parent(s), then zero should be

entered as the amount. If health insurance coverage is provided through an employer, or purchased through the private market, only the child(ren)'s portion should be added. If the insurance is eligible for a federal tax credit, the amount of the credit should be subtracted from the premiums paid by the parent. In determining the amount to be added, only the amount of the insurance cost attributable to the child(ren) subject of the child support order shall be included, such as the difference between the cost of insuring a single party versus the cost of family coverage. In circumstances where coverage is applicable to persons other than the child(ren) subject of the child support order, such as other child(ren) and/or a subsequent spouse, the total cost of the insurance premium shall be prorated by the number of persons covered to determine a per person cost.

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

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COMMENTARY TO GUIDELINE 3F

Computation of Child Support.

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3. Deviation from Guideline Amount. If the court determines that the Guideline amount is unjust, ~~or~~ inappropriate, or denies the obligor a means of self-support at a subsistence level, 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 1.

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GUIDELINE 4. MODIFICATION

The provisions of a child support order may be modified only if there is a substantial and continuing change of circumstances which makes the present order unreasonable or the amount of support ordered at least twelve (12) months earlier differs from the Guideline amount presently computed by more than twenty percent (20%).

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 IC 31-14-11-8 regarding paternity actions.~~ A change in circumstances may include the incarceration of a parent, a change in the income of the parents, the application of a parenting plan, the failure to comply with a parenting plan, or a change in the expense 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.

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GUIDELINE 7. HEALTH CARE / MEDICAL SUPPORT

The court shall order one or both parents to provide health insurance when accessible to the child at a reasonable cost. Health insurance may be public, for example, Medicaid, or Children's Health Insurance Program (CHIP), Hoosier Healthwise, or private, for example, Affordable Care Act (ACA) or employer-provided.

Accessibility. Health insurance is accessible if it covers the geographic area in which the child lives. The court may consider other relevant factors such as provider network, comprehensiveness of covered services and likely continuation of coverage.

Reasonable cost. There is a rebuttable presumption that parents have health insurance available at a reasonable cost. The presumption may be rebutted by ~~providing: (1) an Exemption Certificate under the Affordable Care Act showing the parent has been granted an exemption from the requirement to purchase insurance demonstrating that the lowest out of pocket cost of insuring the child(ren) is more than 5% of the parents' combined gross incomes. The lowest out of pocket cost health insurance available may be public insurance.; or (2) sufficient evidence to demonstrate the parent's income is below the federal tax filing threshold.~~

Cash medical support. When ~~private~~ health ~~care~~ insurance is not accessible to the child(ren) 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.

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COMMENTARY

Health Insurance Coverage and Costs.

The court is federally mandated to order parents to obtain health insurance if accessible at a reasonable cost. The rebuttable presumption that all children have insurance available at a reasonable cost recognizes ~~the purpose of the Affordable Care Act: (1) both public and private insurance can be used to satisfy the federal mandate to insure children, (2) the availability of guaranteed acceptance for policies, and (3) the availability of tax credits for the purpose of obtaining health insurance. Courts should consider any exemption under the Affordable Care Act as sufficient to rebut the presumption that insurance is available at a reasonable cost.~~

Health insurance coverage should normally be provided by the parent who can obtain the most comprehensive coverage at the least out of pocket cost. ~~A~~ The parents bears the burden of demonstrating to the court the out of pocket cost of health insurance for the child(ren) exceeds 5% of the parents' combined gross incomes. A parent shall provide the court with proof of existing public or private health insurance for the child(ren) through an employer, a retirement plan, Tricare, a Veteran's Health Care Program, Medicaid, or the Children's Health Insurance Program (CHIP) ~~or the Affordable Care Act~~. If the child is

not currently covered, the parent must provide the court with proof of the cost of health insurance ~~or an~~ Exemption Certificate. (Please refer to Guideline 3, E. 2. for additional information regarding determining the cost of insurance coverage.)

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 a reasonable cost to the parents. Where one parent has a history of maintaining consistent insurance coverage for the child(ren), there ~~is~~ may be no need to order both parents to provide health insurance for the child(ren).

Parental Self-Monitoring and Compliance.

~~Courts-Parents~~ should ~~encourage parents to~~ cooperate with one another to ensure the child(ren) remain insured at all times. The court ~~may should~~ order the parent providing health insurance to show proof of coverage and give notice of any coverage changes, including termination of coverage, to the other parent. See Indiana Parenting Time Guidelines I, D. paragraph 5. ~~Because the Affordable Care Act exemptions must be renewed annually, the court may order a parent who is not required to provide health insurance, because of an exemption, to show proof annually of a continuing exemption.~~

~~Problems may arise if the parent who was ordered to provide health insurance fails to do so. The other parent may face a tax penalty under the Affordable Care Act if he or she claims the dependent tax exemption for the uninsured child. The court should consider imposing sanctions against a parent who fails to provide health insurance as ordered or who fails to notify the other parent of changes in insurance status.~~

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GUIDELINE 8. EXTRAORDINARY EXPENSES

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Extraordinary Educational Expenses.

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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 from line 2 of the Child Support Obligation Worksheet. 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 child(ren) has/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.

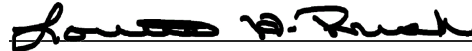
COMMENTARY

The costs of participating in elective school activities such as sports, performing arts and clubs, including the costs of participating in related extracurricular activities, are "Other Extraordinary Expenses."

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These amendments shall take effect on January 1, 2020.

Done at Indianapolis, Indiana, on 7/26/2019 .



Loretta H. Rush
Chief Justice of Indiana

All Justices concur.