ABC's of Child Support



Presented By:

Judge Phoebee R. Francois

Seventeenth Judicial Circuit of Florida

and

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I. Overview

a. Child support is determined using the guidelines in § 61.30, Fla. Stat. The main factors to consider in the determination of the base child support are the number of children, the timesharing schedule for each of the children and the net income of each parent under the statutory guidelines.
b. Read the statute
c. Compare it to the Financial Affidavit page 2
d. Compare it to the Child Support Guidelines Worksheet Form 12.902(e) which is required and cannot be waived.
e. Don't forget to provide the evidence to allow the court to make the proper findings
    - *VanMaerseen v. Gerdts, 213 So. 3d 252 (Fla. 4th DCA 2017)* Undifferentiated spousal and child support must be supported by evidence and calculated separately.
    - *M.M. v. J.H., 43 Fla.L.Weekly D1540 (Fla. 2nd DCA 2018)*. Remand for lack of findings as to parties' incomes.
f. Child support is paid monthly
    - *Masnev v. Masnev, 43 Fla.L.Weekly D1863 (Fla. 4th DCA 2018).* No provision in law for Court to award lump sum child support.

II. Income

a. Use the Financial Affidavit in conjunction with § 61.30(2), Fla. Stat. as a template to determine income.
b. Salary or wages
    i. Determine time frame of income payments
        1. Every other week is not twice a month
        2. Teachers may get paid over 10 or 12 months
c. Bonus, commissions, allowances, overtime, tips, etc.
    - *Edge v. Edge, 196 So. 3d 448 (Fla. 2d DCA 2016)* Error to fail to include recurring bonuses in income.
d. Business income
    - *Crespo v. Lebron, 240 So.3d 888 (Fla. 5th DCA 2018).* Trial court cannot rely on husband's

conclusory statement as to his business income (loss) but must consider competent and substantial evidence, like gross receipts less ordinary business expenses.

- *Zold v. Zold, 911 So. 2d 1222 Fla. 2005* Undistributed "pass-through" income that has been retained by a corporation for corporate purposes does not constitute income within the meaning of chapter 61

e. Disability, workers comp, unemployment
f. Pension, retirement, annuity
g. Social security
h. Spousal support (alimony)
i. Interest, dividends, rent, royalty, trust, estate, recurring gains
j. In-kind reimbursements that reduce living expenses
    - *Bond v. Bond, 224 So. 3d 874 (Fla. 2d DCA 2017).*
k. Imputed income - Statute requires specific findings of fact
    - *Marlowe v. Marlowe, 123 So. 3d 1194 (Fla. 1st DCA 2013)*

i. Median Wage
    1. Parent's income unavailable
    2. Parent fails to participate in proceeding
    3. Parent fails to supply adequate financial information

ii. Minimum wage
    - *Broga v. Broga, 227 So. 3d 239 (Fla. 1st DCA 2017)*
    - *Wilkerson v. Wilkerson, 220 So. 3d 480 (Fla. 5th DCA 2017)*
    - *Heard v. Perales, 247 So.3d 533 (Fla. 4th DCA 2018).* Trial court affirmed for imputing minimum wage to wife when no competent and substantial evidence introduced that Wife has any limitations from work.
    - *Schafstall v. Schafstall, 211 So.3d 1108 (Fla. 3d DCA 2017)*

iii. Under employment or unemployment
    1. Voluntary

2. Pursuit of other interests or lack of diligent efforts to find employment
3. Requires adequate findings
    - *Wood v. Wood, 162 So. 3d 133, 136 (Fla. 1st DCA 2014)*
    - *Back v. Back, 197 So. 3d 132 (Fla. 2d DCA 2016)*

iv. Burdon of proof is on the party seeking to impute income.

l. Recurring Gifts (not detailed in statute)
    - *Salituri v. Salituri, 184 So. 3d 1250 (Fla. 4th DCA 2016)*
    - *Carlson v. Carlson, 204 So. 3d 456 (Fla. 4th DCA 2016)*
    - *Ordini v. Ordini, 701 So. 2d 663 (Fla. 4th DCA 1997)*
    - *Vorcheimer v. Vorcheimer, 780 So. 2d 1018 (Fla. 4th DCA 2001)*
    - *Shiveley v. Shiveley*, 635 So. 2d 1021 (Fla. 1st DCA 1994);

m. Public assistance under § 409.2554, Fla. Stat. is excluded

III. Allowable Deductions from Income

a. Taxes – actual taxes – not paycheck income tax withholding which can be manipulated by the employee to be higher or lower than the actual tax.
    i. Income tax considerations
        1. Filing status
        2. Dependents and related credits
    ii. Includes FICA, Medicare, and Self Employment taxes
        - *Marquez v. Lopez, 187 So. 3d 335 (Fla. 4th DCA 2016)* Error to fail to consider payroll deductions from gross income.

b. Mandatory union dues and retirement
c. Parent's health insurance
d. Court ordered support for other children
e. Spousal support
f. Speed credit
    - *Speed v. DOR, 749 So.2d 510 (Fla. 2nd DCA 1999)*

IV. Additional Child-related Expenses

a. These are in addition to base support

b. Specified in the statute

i. Child care

ii. Health insurance

iii. Uncovered medical expenses

- *Denis v. Denis, 43 Fla.L.Weekly D1729 (Fla. 3rd DCA 2018).* Remanded for trial court to explain why it did not apportion uncovered medical expenses pro rata to parties' income.
- *Onge v. Carriero, 43 Fla.L.Weekly D1971 (Fla. 1st DCA 2018)*. Orthodontics are extraordinary medical expense. You cannot compel other parent to pay unless it is specified in agreement or judgment. Note that the "box" was not checked on the parenting plan for this item.

c. Established by case law

i. Extra-curricular

- *Gross v. Zimmerman, 197 So. 3d 1248 (Fla. 4th DCA 2016)* Child must actually be involved in activity

ii. Private school

1. Factual findings required which may vary by district
   - *Gelman v. Gelman, 24 So. 3d 1281 (Fla. 4th DCA 2010)*

iii. Educational costs such as fees, tutors, field trips

iv. Travel for timesharing.

V. Substantial Timesharing in Excess of 20%

a. Requires additional calculations.

b. Starts with standard child support. (Under 20% timesharing)

- *Knight v. Knight, 208 So. 3d 1278 (Fla. 1st DCA 2017)*

c. Gross up method used for 20% or more timesharing.

d. Gross up may result in higher amount than standard – use standard

VI. Deviation from the Guidelines

a. 5% deviation allowed if appropriate after considering all relevant factors
b. If deviation is in excess of 5%, requires specific findings of facts.
c. Form 12.943 – Motion to Deviate and § 61.30(11)(a), Fla. Stat.
d. Deviation for impact of tax deductions and credits are normally factors that go into calculating the net income of each parent.
e. Good fortune deviations are normally downward when the income of the paying parent results in a child support amount in excess of the child's needs.
f. Split parenting plans where the children do not spend the same amount of time with each parent require alternate calculations which are not outlined in the statutes and the case law is not consistent on methods.
g. Don't forget to provide the evidence to allow the court to make the proper findings
    - *Knight v. Knight, 208 So. 3d 1278 (Fla. 1st DCA 2017)*

VII. Retroactive Child Support

a. Initial determination
    i. § 61.30 (17), Fla. Stat. provides for a retroactive period back to the date when the parents did not reside together in the same household with the child, not to exceed 24 months prior to the petition date.
        - *Garcia-Lawson v. Lawson, 211 So. 3d 137 (Fla. 4th DCA 2017)*. Limits retroactive child support when dissolution filed after a child reaches majority.
b. Credit should be given for actual amounts paid from one parent to the other parent or the child or third parties for the benefit of the child during the retroactive period.
    - *Torres v. DOR o/b/o Torres, 241 So.3d 201 (Fla. 4th DCA 2018).* Trial court erred not giving Father $200 credit, the amount he paid, in determining retroactive support.
c. May be paid in an installment payment plan

VIII. DOR Generally

a. Public assistance (PA)

i. If a custodian receives PA benefits on behalf of child(ren) then the custodian subrogates his/her rights to the State thru DOR who establishes & enforces support. See § 409.2561(2)(a), Fla. Stat.

ii. PA not income for purposes of guidelines § 61.30(2)(c), Fla. Stat.

iii. PA must be paid back by the parents for benefits received on behalf of children

1. No retroactive reimbursement for PA received by the custodial parent if the noncustodial parent was incarcerated during that period.
   - *HRS v. Hatfield, 522 So.2d 61 (Fla 2nd DCA 1988)*
2. However, a parent facing incarceration can be ordered to pay support and the arrears will accumulate during the incarceration.
   - *McCall v. Martin, 34 So.3d 121 (Fla. 4th DCA 2010)*

iv. PA arrears cannot be waived

b. Non public assistance cases

c. Anyone can request the services of DOR
   - *Thaysen v. Thaysen, 583 So.2d 663 (Fla. 1991)*

i. DOR can represent either party to a case, so they can establish and enforce support against the obligor, then appear in the same case to argue for a downward modification on behalf of the obligor.
   - *DOR v. Collingwood, 43 So.3d 952 (Fla. 1st DCA 2010)*

d. Administrative Orders

i. Procedure where DOR can establish support in a quasi-judicial proceeding when there is no judicial support order § 409.2563(2)(a), Fla. Stat.

ii. The administrative procedure generally does not have jurisdiction to hear dissolution, establishment of alimony (they can enforce alimony), termination of parental rights, or dependency. However, DOR has jurisdiction to establish a standard time-sharing plan with the parties.

iii. Effectiveness of an administrative support order
    1. An administrative support order rendered under this section has the same force and effect as a court order and remains in effect until modified by the department, vacated on appeal, or superseded by a subsequent court order.
    2. If it has not been superseded by a subsequent court order, the department may modify, suspend, or terminate an administrative support order in a Title IV-D case prospectively, subject to the requirements for modifications of judicial support orders established in chapters 61 and 409, by following the same procedures set forth in this section for establishing an administrative support order, as applicable.

e. Superseding orders
    i. A circuit court of this state, may enter an order prospectively changing the support obligations established in an administrative support order, in which case the administrative support order is superseded and the court's order shall govern future proceedings in the case.
    ii. The Court cannot retroactively modify any unpaid support owed under the administrative order. See *Dep't of Revenue ex rel Chamberlain v. Manasala, 982 So. 2d 1257 (Fla. 1st DCA 2008).*
        - *Dep't of Revenue ex rel Gauthier v. Hoover, 40 So. 3d 99, 101 (Fla. 5th DCA 2010)*
        - § 409.2563(2)(a), Fla. Stat. and § 409.2563(10)(c), Fla. Stat.

f. Standard time-sharing plan established by DOR per § 409.25633, Fla. Stat.
    i. Parties may agree to the standard time-sharing plan or agree to a different time-sharing plan.
        1. A Standard Parenting Time Plan shall be presented to the parents in any administrative action taken by DOR to establish or modify child support or to determine paternity. If the parents agree to the Standard Parenting Time Plan or to another parenting time plan, the plan must be signed by the parents and incorporated into the administrative order. If the parents do not agree to the Standard Parenting Time Plan or if an agreed-upon

parenting time plan is not included, the Department of Revenue must enter an administrative support order and refer the parents to the court of appropriate jurisdiction to establish a parenting time plan. The department must note on the referral that an administrative support order has been entered. If a parenting time plan is not included in the administrative support order entered pursuant to § 409.2563, Fla. Stat., the department must provide information to the parents on the process to establish such a plan.

2. After the incorporation of an agreed-upon parenting time plan into an administrative order, a modification or enforcement of the parenting time plan may be sought through a court of appropriate jurisdiction.
3. The parent who owes support is entitled to parenting time with the child. If the parents do not have a signed, agreed-upon parenting time plan, the Standard Parenting Time Plan must be incorporated into an administrative support order if agreed to and signed by the parents.

IX. Paternity

- *D.T. v. J.M., 241 So.3d 912 (Fla. 2nd DCA 2018).* Final judgment of paternity remanded when no child support guidelines attached.

X. Modification

a. Normally requires a substantial change in circumstances
   i. § 61.30(1)(b), Fla. Stat. provides that 15% or $50 thresholds to use the guidelines as a basis for modification
   ii. § 61.30(1)(c), Fla. Stat. provides guidance for orders reviewed by the department under § 409.2564(11), Fla. Stat. IF the amount differs by 10% but not less than $25 no proof or showing of a change in circumstances is required.
   iii. § 61.30(11)(c), Fla. Stat. provides for modification with a parent's failure to exercise timesharing deemed to be the substantial change of circumstances.
b. Retroactivity of Modification based on time sharing extends back to the time the noncustodial parent first failed to regularly exercise the scheduled timesharing.

- *Andrews v. Andrews, 219 So. 3d 1006 (Fla. 2d DCA 2017)*
- *Buhler v. Buhler, 83 So. 3d 790 (Fla. 5th DCA 2011)*
- *Knight v. Knight, 208 So. 3d 1278 (Fla. 1st DCA 2017)*

c. Administrative orders not superseded by subsequent circuit court order can be modified by Administrative Law Judge
   - *Dep't of Revenue v. Wolf, 164 So. 3d 101 (Fla. 1st DCA 2015).*

d. Temporary Abatement may be available for a period of time when the child does not need support or where the obligor is temporarily out of work or unable to work.

e. The burden of proof is heavier on the petitioner seeking a reduction in the amount of Child Support when the amount was agreed upon.
   - *Robinson v. Robinson, 219 So. 3d. 933 (Fla. 1st DCA 2017).*

XI. Temporary Child Support

a. Differentiate child support from alimony for temporary support award. Guidelines required for meaningful appellate review.
   - *Nilsen v. Nilsen, 63 So. 3d 850 (Fla. 1st DCA 2011).*

b. Child support must be determined in temporary award before court allows deviation.
   - *Elias v. Elias, 168 So. 3d 301 (Fla. 4th DCA 2015).*
   - *Perez v. Perez, 41 Fla. L. Weekly D1111, 190 So. 3d 1154 (Fla. 2d DCA 2016).*

c. Trial court cannot reserve jurisdiction on child support.
   - *Gergen* v. Gergen, 48 So. 3d 148 (Fla. 1st DCA 2010).

XII. Income Withholding for Support (IWO)

a. § 61.181, Fla. Stat. establishes state depository for payment of child support
b. Child support must be paid by income deduction and paid through the State Disbursement Unit (SDU) unless there is joint consent of the parties and court finds it in the child's best interest, as specified in § 61.13(1)(d)2, Fla. Stat. (the latter may be paid through depository or directly to obligee).
c. Must file <u>two</u> forms for IWO:
    i. Federal Form OMB 0970-0154 *Income Withholding for Support (IWO)*
        1. 42. U.S.C. § 666 requires IWO to be in a standard format. It cannot be altered.
    ii. FL Form 12.996(d) *Florida Addendum to Income Withholding Order*
        1. Includes information that is required under FL statutes (e.g., child support termination schedule) but not listed on federal IWO
        2. Must indicate date ranges and amounts of any and all stepdown(s) or change(s) in support (including termination)
        3. Must be completed and attached to the IWO
        4. FL addendum is enforceable against employers listed on the form as well as "all subsequent employers/payors of Obligor."
d. Judgment may specify to not serve IWO until and unless there is a delinquency in support payments
e. FL addendum also permits IWO to be effective in the event of a delinquency (payment is late or not paid in full).
    i. To initiate payments after delinquency, party must file an affidavit alleging default and provide notice to all parties (no further court appearance required).

XIII. Termination of Child Support

a. Effective October 1, 2010, all child support orders and related withholding orders must provide for child support to terminate on the child's 18th birthday unless otherwise court ordered or agreed by the parties.

    - *Dixon v. Dixon, 233 So.3d 1285 (Fla. 2nd DCA 2018)*. Ordinarily, a child support order terminates automatically on the child's 18th birthday unless otherwise addressed. A final judgment's silence on the continuing obligation of support after the child's 18th birthday results in the support obligation automatically terminating on child's 18th birthday.

b. Support may be extended beyond the 18th birthday if:
    i. A child is dependent due to a mental or physical incapacity which began prior to turning 18, or
        - *LaMorte v. Testoni, 238 So.3d 855 (Fla. 4th DCA 2018).* Trial court affirmed for not awarding support for special needs child past 18th birthday as issue was not preserved for appeal. However, this does not prevent parent from seeking extension of support pursuant to § 743.07(2), Fla. Stat.
    ii. A child is dependent, between the ages of 18 and 19, is still in high school and is expected to graduate before age 19.

c. Best practices are to include the exact wording of the statute in all agreements and orders.

d. When there is more than one child step down amounts must be provided as each child is projected to emancipate stating the specific month, day and year the reduction becomes effective.

61.30 Child support guidelines; retroactive child support.—

(1)(a) The child support guideline amount as determined by this section presumptively establishes the amount the trier of fact shall order as child support in an initial proceeding for such support or in a proceeding for modification of an existing order for such support, whether the proceeding arises under this or another chapter. The trier of fact may order payment of child support which varies, plus or minus 5 percent, from the guideline amount, after considering all relevant factors, including the needs of the child or children, age, station in life, standard of living, and the financial status and ability of each parent. The trier of fact may order payment of child support in an amount which varies more than 5 percent from such guideline amount only upon a written finding explaining why ordering payment of such guideline amount would be unjust or inappropriate. Notwithstanding the variance limitations of this section, the trier of fact shall order payment of child support which varies from the guideline amount as provided in paragraph (11)(b) whenever any of the children are required by court order or mediation agreement to spend a substantial amount of time with either parent. This requirement applies to any living arrangement, whether temporary or permanent.

(b) The guidelines may provide the basis for proving a substantial change in circumstances upon which a modification of an existing order may be granted. However, the difference between the existing monthly obligation and the amount provided for under the guidelines shall be at least 15 percent or $50, whichever amount is greater, before the court may find that the guidelines provide a substantial change in circumstances.

(c) For each support order reviewed by the department as required by s. 409.2564(11), if the amount of the child support award under the order differs by at least 10 percent but not less than $25 from the amount that would be awarded under this section, the department shall seek to have the order modified and any modification shall be made without a requirement for proof or showing of a change in circumstances.

(2) Income shall be determined on a monthly basis for each parent as follows:

(a) Gross income shall include, but is not limited to, the following:

1. Salary or wages.
2. Bonuses, commissions, allowances, overtime, tips, and other similar payments.
3. Business income from sources such as self-employment, partnership, close corporations, and independent contracts. “Business income” means gross receipts minus ordinary and necessary expenses required to produce income.
4. Disability benefits.
5. All workers’ compensation benefits and settlements.
6. Reemployment assistance or unemployment compensation.
7. Pension, retirement, or annuity payments.
8. Social security benefits.
9. Spousal support received from a previous marriage or court ordered in the marriage before the court.
10. Interest and dividends.
11. Rental income, which is gross receipts minus ordinary and necessary expenses required to produce the income.
12. Income from royalties, trusts, or estates.
13. Reimbursed expenses or in kind payments to the extent that they reduce living expenses.
14. Gains derived from dealings in property, unless the gain is nonrecurring.

(b) Monthly income shall be imputed to an unemployed or underemployed parent if such unemployment or underemployment is found by the court to be voluntary on that parent's part, absent a finding of fact by the court of physical or mental incapacity or other circumstances over which the parent has no control. In the event of such voluntary unemployment or underemployment, the employment potential and probable earnings level of the parent shall be determined based upon his or her recent work history, occupational qualifications, and prevailing earnings level in the community if such information is available. If the information concerning a parent's income is unavailable, a parent fails to participate in a child support proceeding, or a parent fails to supply adequate financial information in a child support proceeding, income shall be automatically imputed to the parent and there is a rebuttable presumption that the parent has income equivalent to the median income of year-round full-time workers as derived from current population reports or replacement reports published by the United States Bureau of the Census. However, the court may refuse to impute income to a parent if the court finds it necessary for that parent to stay home with the child who is the subject of a child support calculation or as set forth below:

1. In order for the court to impute income at an amount other than the median income of year-round full-time workers as derived from current population reports or replacement reports published by the United States Bureau of the Census, the court must make specific findings of fact consistent with the requirements of this paragraph. The party seeking to impute income has the burden to present competent, substantial evidence that:

a. The unemployment or underemployment is voluntary; and

b. Identifies the amount and source of the imputed income, through evidence of income from available employment for which the party is suitably qualified by education, experience, current licensure, or geographic location, with due consideration being given to the parties' time-sharing schedule and their historical exercise of the time-sharing provided in the parenting plan or relevant order.

2. Except as set forth in subparagraph 1., income may not be imputed based upon:

a. Income records that are more than 5 years old at the time of the hearing or trial at which imputation is sought; or

b. Income at a level that a party has never earned in the past, unless recently degreed, licensed, certified, relicensed, or recertified and thus qualified for, subject to geographic location, with due consideration of the parties' existing time-sharing schedule and their historical exercise of the time-sharing provided in the parenting plan or relevant order.

(c) Public assistance as defined in s. 409.2554 shall be excluded from gross income.

(3) Net income is obtained by subtracting allowable deductions from gross income. Allowable deductions shall include:

(a) Federal, state, and local income tax deductions, adjusted for actual filing status and allowable dependents and income tax liabilities.

(b) Federal insurance contributions or self-employment tax.

(c) Mandatory union dues.

(d) Mandatory retirement payments.

(e) Health insurance payments, excluding payments for coverage of the minor child.

(f) Court-ordered support for other children which is actually paid.

(g) Spousal support paid pursuant to a court order from a previous marriage or the marriage before the court.

(4) Net income for each parent shall be computed by subtracting allowable deductions from gross income.

(5) Net income for each parent shall be added together for a combined net income.

(6) The following guidelines schedule shall be applied to the combined net income to determine the minimum child support need:

Combined Monthly Net Income	Child or Children					
	One	Two	Three	Four	Five	Six
800.00	190	211	213	216	218	220
850.00	202	257	259	262	265	268
900.00	213	302	305	309	312	315
950.00	224	347	351	355	359	363
1000.00	235	365	397	402	406	410
1050.00	246	382	443	448	453	458
1100.00	258	400	489	495	500	505
1150.00	269	417	522	541	547	553
1200.00	280	435	544	588	594	600
1250.00	290	451	565	634	641	648
1300.00	300	467	584	659	688	695
1350.00	310	482	603	681	735	743
1400.00	320	498	623	702	765	790
1450.00	330	513	642	724	789	838
1500.00	340	529	662	746	813	869
1550.00	350	544	681	768	836	895
1600.00	360	560	701	790	860	920
1650.00	370	575	720	812	884	945
1700.00	380	591	740	833	907	971
1750.00	390	606	759	855	931	996
1800.00	400	622	779	877	955	1022
1850.00	410	638	798	900	979	1048
1900.00	421	654	818	923	1004	1074
1950.00	431	670	839	946	1029	1101
2000.00	442	686	859	968	1054	1128
2050.00	452	702	879	991	1079	1154
2100.00	463	718	899	1014	1104	1181
2150.00	473	734	919	1037	1129	1207
2200.00	484	751	940	1060	1154	1234
2250.00	494	767	960	1082	1179	1261
2300.00	505	783	980	1105	1204	1287
2350.00	515	799	1000	1128	1229	1314
2400.00	526	815	1020	1151	1254	1340
2450.00	536	831	1041	1174	1279	1367
2500.00	547	847	1061	1196	1304	1394

Combined Monthly Net Income	Child or Children					
	One	Two	Three	Four	Five	Six
2550.00	557	864	1081	1219	1329	1420
2600.00	568	880	1101	1242	1354	1447
2650.00	578	896	1121	1265	1379	1473
2700.00	588	912	1141	1287	1403	1500
2750.00	597	927	1160	1308	1426	1524
2800.00	607	941	1178	1328	1448	1549
2850.00	616	956	1197	1349	1471	1573
2900.00	626	971	1215	1370	1494	1598
2950.00	635	986	1234	1391	1517	1622
3000.00	644	1001	1252	1412	1540	1647
3050.00	654	1016	1271	1433	1563	1671
3100.00	663	1031	1289	1453	1586	1695
3150.00	673	1045	1308	1474	1608	1720
3200.00	682	1060	1327	1495	1631	1744
3250.00	691	1075	1345	1516	1654	1769
3300.00	701	1090	1364	1537	1677	1793
3350.00	710	1105	1382	1558	1700	1818
3400.00	720	1120	1401	1579	1723	1842
3450.00	729	1135	1419	1599	1745	1867
3500.00	738	1149	1438	1620	1768	1891
3550.00	748	1164	1456	1641	1791	1915
3600.00	757	1179	1475	1662	1814	1940
3650.00	767	1194	1493	1683	1837	1964
3700.00	776	1208	1503	1702	1857	1987
3750.00	784	1221	1520	1721	1878	2009
3800.00	793	1234	1536	1740	1899	2031
3850.00	802	1248	1553	1759	1920	2053
3900.00	811	1261	1570	1778	1940	2075
3950.00	819	1275	1587	1797	1961	2097
4000.00	828	1288	1603	1816	1982	2119
4050.00	837	1302	1620	1835	2002	2141
4100.00	846	1315	1637	1854	2023	2163
4150.00	854	1329	1654	1873	2044	2185
4200.00	863	1342	1670	1892	2064	2207
4250.00	872	1355	1687	1911	2085	2229
4300.00	881	1369	1704	1930	2106	2251
4350.00	889	1382	1721	1949	2127	2273

Combined Monthly Net Income	Child or Children					
	One	Two	Three	Four	Five	Six
4400.00	898	1396	1737	1968	2147	2295
4450.00	907	1409	1754	1987	2168	2317
4500.00	916	1423	1771	2006	2189	2339
4550.00	924	1436	1788	2024	2209	2361
4600.00	933	1450	1804	2043	2230	2384
4650.00	942	1463	1821	2062	2251	2406
4700.00	951	1477	1838	2081	2271	2428
4750.00	959	1490	1855	2100	2292	2450
4800.00	968	1503	1871	2119	2313	2472
4850.00	977	1517	1888	2138	2334	2494
4900.00	986	1530	1905	2157	2354	2516
4950.00	993	1542	1927	2174	2372	2535
5000.00	1000	1551	1939	2188	2387	2551
5050.00	1006	1561	1952	2202	2402	2567
5100.00	1013	1571	1964	2215	2417	2583
5150.00	1019	1580	1976	2229	2432	2599
5200.00	1025	1590	1988	2243	2447	2615
5250.00	1032	1599	2000	2256	2462	2631
5300.00	1038	1609	2012	2270	2477	2647
5350.00	1045	1619	2024	2283	2492	2663
5400.00	1051	1628	2037	2297	2507	2679
5450.00	1057	1638	2049	2311	2522	2695
5500.00	1064	1647	2061	2324	2537	2711
5550.00	1070	1657	2073	2338	2552	2727
5600.00	1077	1667	2085	2352	2567	2743
5650.00	1083	1676	2097	2365	2582	2759
5700.00	1089	1686	2109	2379	2597	2775
5750.00	1096	1695	2122	2393	2612	2791
5800.00	1102	1705	2134	2406	2627	2807
5850.00	1107	1713	2144	2418	2639	2820
5900.00	1111	1721	2155	2429	2651	2833
5950.00	1116	1729	2165	2440	2663	2847
6000.00	1121	1737	2175	2451	2676	2860
6050.00	1126	1746	2185	2462	2688	2874
6100.00	1131	1754	2196	2473	2700	2887
6150.00	1136	1762	2206	2484	2712	2900
6200.00	1141	1770	2216	2495	2724	2914

Combined Monthly Net Income	Child or Children					
	One	Two	Three	Four	Five	Six
6250.00	1145	1778	2227	2506	2737	2927
6300.00	1150	1786	2237	2517	2749	2941
6350.00	1155	1795	2247	2529	2761	2954
6400.00	1160	1803	2258	2540	2773	2967
6450.00	1165	1811	2268	2551	2785	2981
6500.00	1170	1819	2278	2562	2798	2994
6550.00	1175	1827	2288	2573	2810	3008
6600.00	1179	1835	2299	2584	2822	3021
6650.00	1184	1843	2309	2595	2834	3034
6700.00	1189	1850	2317	2604	2845	3045
6750.00	1193	1856	2325	2613	2854	3055
6800.00	1196	1862	2332	2621	2863	3064
6850.00	1200	1868	2340	2630	2872	3074
6900.00	1204	1873	2347	2639	2882	3084
6950.00	1208	1879	2355	2647	2891	3094
7000.00	1212	1885	2362	2656	2900	3103
7050.00	1216	1891	2370	2664	2909	3113
7100.00	1220	1897	2378	2673	2919	3123
7150.00	1224	1903	2385	2681	2928	3133
7200.00	1228	1909	2393	2690	2937	3142
7250.00	1232	1915	2400	2698	2946	3152
7300.00	1235	1921	2408	2707	2956	3162
7350.00	1239	1927	2415	2716	2965	3172
7400.00	1243	1933	2423	2724	2974	3181
7450.00	1247	1939	2430	2733	2983	3191
7500.00	1251	1945	2438	2741	2993	3201
7550.00	1255	1951	2446	2750	3002	3211
7600.00	1259	1957	2453	2758	3011	3220
7650.00	1263	1963	2461	2767	3020	3230
7700.00	1267	1969	2468	2775	3030	3240
7750.00	1271	1975	2476	2784	3039	3250
7800.00	1274	1981	2483	2792	3048	3259
7850.00	1278	1987	2491	2801	3057	3269
7900.00	1282	1992	2498	2810	3067	3279
7950.00	1286	1998	2506	2818	3076	3289
8000.00	1290	2004	2513	2827	3085	3298
8050.00	1294	2010	2521	2835	3094	3308

Combined Monthly Net Income	Child or Children					
	One	Two	Three	Four	Five	Six
8100.00	1298	2016	2529	2844	3104	3318
8150.00	1302	2022	2536	2852	3113	3328
8200.00	1306	2028	2544	2861	3122	3337
8250.00	1310	2034	2551	2869	3131	3347
8300.00	1313	2040	2559	2878	3141	3357
8350.00	1317	2046	2566	2887	3150	3367
8400.00	1321	2052	2574	2895	3159	3376
8450.00	1325	2058	2581	2904	3168	3386
8500.00	1329	2064	2589	2912	3178	3396
8550.00	1333	2070	2597	2921	3187	3406
8600.00	1337	2076	2604	2929	3196	3415
8650.00	1341	2082	2612	2938	3205	3425
8700.00	1345	2088	2619	2946	3215	3435
8750.00	1349	2094	2627	2955	3224	3445
8800.00	1352	2100	2634	2963	3233	3454
8850.00	1356	2106	2642	2972	3242	3464
8900.00	1360	2111	2649	2981	3252	3474
8950.00	1364	2117	2657	2989	3261	3484
9000.00	1368	2123	2664	2998	3270	3493
9050.00	1372	2129	2672	3006	3279	3503
9100.00	1376	2135	2680	3015	3289	3513
9150.00	1380	2141	2687	3023	3298	3523
9200.00	1384	2147	2695	3032	3307	3532
9250.00	1388	2153	2702	3040	3316	3542
9300.00	1391	2159	2710	3049	3326	3552
9350.00	1395	2165	2717	3058	3335	3562
9400.00	1399	2171	2725	3066	3344	3571
9450.00	1403	2177	2732	3075	3353	3581
9500.00	1407	2183	2740	3083	3363	3591
9550.00	1411	2189	2748	3092	3372	3601
9600.00	1415	2195	2755	3100	3381	3610
9650.00	1419	2201	2763	3109	3390	3620
9700.00	1422	2206	2767	3115	3396	3628
9750.00	1425	2210	2772	3121	3402	3634
9800.00	1427	2213	2776	3126	3408	3641
9850.00	1430	2217	2781	3132	3414	3647
9900.00	1432	2221	2786	3137	3420	3653

Combined Monthly Net Income	Child or Children					
	One	Two	Three	Four	Five	Six
9950.00	1435	2225	2791	3143	3426	3659
10000.00	1437	2228	2795	3148	3432	3666

(a) If the obligor parent's net income is less than the amount in the guidelines schedule:

1. The parent should be ordered to pay a child support amount, determined on a case-by-case basis, to establish the principle of payment and lay the basis for increased support orders should the parent's income increase.

2. The obligor parent's child support payment shall be the lesser of the obligor parent's actual dollar share of the total minimum child support amount, as determined in subparagraph 1., and 90 percent of the difference between the obligor parent's monthly net income and the current poverty guidelines as periodically updated in the Federal Register by the United States Department of Health and Human Services pursuant to 42 U.S.C. s. 9902(2) for a single individual living alone.

(b) For combined monthly net income greater than the amount in the guidelines schedule, the obligation is the minimum amount of support provided by the guidelines schedule plus the following percentages multiplied by the amount of income over $10,000:

Child or Children					
One	Two	Three	Four	Five	Six
5.0%	7.5%	9.5%	11.0%	12.0%	12.5%

(7) Child care costs incurred due to employment, job search, or education calculated to result in employment or to enhance income of current employment of either parent shall be added to the basic obligation. After the child care costs are added, any moneys prepaid by a parent for child care costs for the child or children of this action shall be deducted from that parent's child support obligation for that child or those children. Child care costs may not exceed the level required to provide quality care from a licensed source.

(8) Health insurance costs resulting from coverage ordered pursuant to s. 61.13(1)(b), and any noncovered medical, dental, and prescription medication expenses of the child, shall be added to the basic obligation unless these expenses have been ordered to be separately paid on a percentage basis. After the health insurance costs are added to the basic obligation, any moneys prepaid by a parent for health-related costs for the child or children of this action shall be deducted from that parent's child support obligation for that child or those children.

(9) Each parent's percentage share of the child support need shall be determined by dividing each parent's net monthly income by the combined net monthly income.

(10) Each parent's actual dollar share of the total minimum child support need shall be determined by multiplying the minimum child support need by each parent's percentage share of the combined monthly net income.

(11)(a) The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

1. Extraordinary medical, psychological, educational, or dental expenses.

2. Independent income of the child, not to include moneys received by a child from supplemental security income.

3. The payment of support for a parent which has been regularly paid and for which there is a demonstrated need.

4. Seasonal variations in one or both parents' incomes or expenses.

5. The age of the child, taking into account the greater needs of older children.

6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though fulfilling those needs will cause the support to exceed the presumptive amount established by the guidelines.

7. Total available assets of the obligee, obligor, and the child.

8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.

9. An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.

10. The particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.

11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt that the parties jointly incurred during the marriage.

(b) Whenever a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, the court shall adjust any award of child support, as follows:

1. In accordance with subsections (9) and (10), calculate the amount of support obligation apportioned to each parent without including day care and health insurance costs in the calculation and multiply the amount by 1.5.

2. Calculate the percentage of overnight stays the child spends with each parent.

3. Multiply each parent's support obligation as calculated in subparagraph 1. by the percentage of the other parent's overnight stays with the child as calculated in subparagraph 2.

4. The difference between the amounts calculated in subparagraph 3. shall be the monetary transfer necessary between the parents for the care of the child, subject to an adjustment for day care and health insurance expenses.

5. Pursuant to subsections (7) and (8), calculate the net amounts owed by each parent for the expenses incurred for day care and health insurance coverage for the child.

6. Adjust the support obligation owed by each parent pursuant to subparagraph 4. by crediting or debiting the amount calculated in subparagraph 5. This amount represents the child support which must be exchanged between the parents.

7. The court may deviate from the child support amount calculated pursuant to subparagraph 6. based upon the deviation factors in paragraph (a), as well as the obligee parent's low income and ability to maintain the basic necessities of the home for the child, the likelihood that either parent will actually exercise the time-sharing schedule set forth in the parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties, and whether all of the children are exercising the same time-sharing schedule.

8. For purposes of adjusting any award of child support under this paragraph, "substantial amount of time" means that a parent exercises time-sharing at least 20 percent of the overnights of the year.

(c) A parent's failure to regularly exercise the time-sharing schedule set forth in the parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties not caused by the other parent which resulted in the adjustment of the amount of child support pursuant to subparagraph (a)10. or paragraph (b) shall be deemed a substantial change of circumstances for purposes of modifying the child support award. A modification pursuant to this paragraph is retroactive to the date the noncustodial parent first failed to regularly exercise the court-ordered or agreed time-sharing schedule.

(12)(a) A parent with a support obligation may have other children living with him or her who were born or adopted after the support obligation arose. If such subsequent children exist, the court, when considering an upward modification of an existing award, may disregard the income from secondary employment obtained in addition to the parent's primary employment if the court determines that the employment was obtained primarily to support the subsequent children.

(b) Except as provided in paragraph (a), the existence of such subsequent children should not as a general rule be considered by the court as a basis for disregarding the amount provided in the guidelines schedule. The parent with a support obligation for subsequent children may raise the existence of such subsequent children as a justification for deviation from the guidelines schedule. However, if the existence of such subsequent children is raised, the income of the other parent of the subsequent children shall be considered by the court in determining whether or not there is a basis for deviation from the guideline amount.

(c) The issue of subsequent children under paragraph (a) or paragraph (b) may only be raised in a proceeding for an upward modification of an existing award and may not be applied to justify a decrease in an existing award.

(13) If the recurring income is not sufficient to meet the needs of the child, the court may order child support to be paid from nonrecurring income or assets.

(14) Every petition for child support or for modification of child support shall be accompanied by an affidavit which shows the party's income, allowable deductions, and net income computed in accordance with this section. The affidavit shall be served at the same time that the petition is served. The respondent, whether or not a stipulation is entered, shall make an affidavit which shows the party's income, allowable deductions, and net income computed in accordance with this section. The respondent shall include his or her affidavit with the answer to the petition or as soon thereafter as is practicable, but in any case at least 72 hours prior to any hearing on the finances of either party.

(15) For purposes of establishing an obligation for support in accordance with this section, if a person who is receiving public assistance is found to be noncooperative as defined in s. 409.2572, the department may submit to the court an affidavit or written declaration signed under penalty of perjury as specified in s. 92.525(2) attesting to the income of that parent based upon information available to the department.

(16) The Legislature shall review the guidelines schedule established in this section at least every 4 years beginning in 1997.

(17) In an initial determination of child support, whether in a paternity action, dissolution of marriage action, or petition for support during the marriage, the court has discretion to award child support retroactive to the date when the parents did not reside together in the same household with the child, not to exceed a period of 24 months preceding the filing of the petition, regardless of whether that date precedes the filing of the petition. In determining the retroactive award in such cases, the court shall consider the following:

(a) The court shall apply the guidelines schedule in effect at the time of the hearing subject to the obligor's demonstration of his or her actual income, as defined by subsection (2), during the retroactive period. Failure of the obligor to so demonstrate shall result in the court using the obligor's income at the time of the hearing in computing child support for the retroactive period.

(b) All actual payments made by a parent to the other parent or the child or third parties for the benefit of the child throughout the proposed retroactive period.

(c) The court should consider an installment payment plan for the payment of retroactive child support.

History.—s. 3, ch. 87-95; s. 5, ch. 89-183; s. 5, ch. 91-246; s. 11, ch. 92-138; s. 5, ch. 93-208; s. 2, ch. 94-204; s. 2, ch. 94-318; s. 1366, ch. 95-147; s. 53, ch. 96-175; s. 3, ch. 96-305; s. 11, ch. 97-170; s. 11, ch. 98-397; s. 1, ch. 99-359; s. 2, ch. 2001-91; ss. 15, 16, ch. 2001-158; s. 7, ch. 2002-173; s. 11, ch. 2005-39; s. 16, ch. 2008-61; ss. 2, 17, ch. 2010-187; s. 5, ch. 2010-199; s. 3, ch. 2011-4; s. 38, ch. 2012-30; s. 1, ch. 2014-35.

PRESENT MONTHLY GROSS INCOME

1		Monthly Gross Salary or Wages
2		Monthly Bonus Income, Commissions, Allowances Overtime, Tips and Similar Payments
3		Monthly Business Income from Self-Employment, Partnerships, Close Corporations, and/or Independent Contracts (Gross receipts minus ordinary and necessary expenses required to produce income.)
4		Monthly disability benefits/SSI
5		Monthly Workers Compensation Payments
6		Monthly Unemployment Compensation
7		Monthly pension, retirement or annuity payments
8		Monthly Social Security benefits
9		Monthly alimony actually received (Add 9a and 9b)
		9a From this case:
		9b From other case(s):
10		Monthly interest and dividends
11		Monthly rental income (gross receipts minus ordinary and necessary expenses required to produce income)
12		Monthly income from royalties, trusts, or estates
13		Monthly reimbursed expenses and in kind payments to the extent that they reduce personal living expenses
14		Monthly gains derived from dealing in property (not including nonrecurring gains)
		Any other income of a recurring nature (identify source)
15		
16		
17	**0**	**TOTAL PRESENT MONTHLY GROSS INCOME**

PRESENT MONTHLY DEDUCTIONS:

18		Monthly federal, state, and local income tax (corrected for filing status and allowable dependents)
		a. Filing Status:
		b. Number of Dependents:
19		Monthly FICA or self-employment taxes
20		Monthly Medicare payments
21		Monthly mandatory union dues
22		Monthly mandatory retirement payments
23		Monthly health insurance payments (including dental) excluding portion paid for any minor children of this relationship
24		Monthly court-ordered child support actually paid for children from another relationship
25		Monthly court-ordered alimony actually paid
		25a. from this case:
		25b. from other case(s):
26	**0**	**TOTAL DEDUCTIONS ALLOWABLE UNDER SECTION 61.30, FLORIDA STATUTES**
27	**0**	**PRESENT NET MONTHLY INCOME**

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IN THE CIRCUIT COURT OF THE _____ JUDICIAL CIRCUIT,
IN AND FOR _____ COUNTY, FLORIDA

Case No.: _____
Division: _____

_____,
Petitioner,
and

_____,
Respondent.

NOTICE OF FILING CHILD SUPPORT GUIDELINES WORKSHEET

PLEASE TAKE NOTICE, that *{name}*_____, is filing his/her

Child Support Guidelines Worksheet attached and labeled Exhibit 1.

CERTIFICATE OF SERVICE

I certify that a copy of this Notice of Filing with the Child Support Guidelines Worksheet was [**check all used**]: (☐) e-mailed (☐) mailed (☐) faxed (☐) hand delivered to the person(s) listed below on *{date}* _____.

Other party or his/her attorney:
Name: _____
Address: _____
City, State, Zip: _____
Fax Number: _____
E-mail Address(es): _____

_____
Signature of Party or his/her Attorney
Printed Name: _____
Address: _____
City, State, Zip: _____
Fax Number: _____
E-mail Address(es): _____
Florida Bar Number: _____

CHILD SUPPORT GUIDELINES WORKSHEET			
	A. FATHER	**B.** MOTHER	TOTAL
1. Present Net Monthly Income Enter the amount from line 27, Section I of Florida Family Law Rules of Procedure Form 12.902(b) or (c), Financial Affidavit.			
2. Basic Monthly Obligation There is (are) *{number}*_____ minor child(ren) common to the parties. Using the total amount from line 1, enter the appropriate amount from the child support guidelines chart.			
3. Percent of Financial Responsibility Divide the amount on line 1A by the total amount on line 1 to get Father's percentage of financial responsibility. Enter answer on line 3A. Divide the amount on line 1B by the total amount on line 1 to get Mother's percentage of financial responsibility. Enter answer on line 3B.	%	%	
4. Share of Basic Monthly Obligation Multiply the number on line 2 by the percentage on line 3A to get Father's share of basic obligation. Enter answer on line 4A. Multiply the number on line 2 by the percentage on line 3B to get Mother's share of basic obligation. Enter answer on line 4B.			
Additional Support — Health Insurance, Child Care & Other			
5. a. 100% of Monthly Child Care Costs [Child care costs should not exceed the level required to provide quality care from a licensed source. See section 61.30(7), Florida Statutes, for more information.]			
b. Total Monthly Child(ren)'s Health Insurance Cost [This is only amounts actually paid for health insurance on the child(ren).]			

CHILD SUPPORT GUIDELINES WORKSHEET			
	A. FATHER	**B.** MOTHER	TOTAL
c. Total Monthly Child(ren)'s Noncovered Medical, Dental and Prescription Medication Costs			
d. Total Monthly Child Care & Health Costs [Add lines 5a + 5b +5c].			
6. Additional Support Payments Multiply the number on line 5d by the percentage on line 3A to determine the Father's share. Enter answer on line 6A. Multiply the number on line 5d by the percentage on line 3B to determine the Mother's share. Enter answer on line 6B.			
Statutory Adjustments/Credits			
7. a. Monthly child care payments actually made			
b. Monthly health insurance payments actually made			
c. Other payments/credits actually made for any noncovered medical, dental and prescription medication expenses of the child(ren) not ordered to be separately paid on a percentage basis. (See section 61.30 (8), Florida Statutes)			
8. Total Support Payments actually made (Add 7a though 7c)			
9. MINIMUM CHILD SUPPORT OBLIGATION FOR EACH PARENT [Line 4 plus line 6; minus line 8]			
Substantial Time-Sharing (GROSS UP METHOD) If each parent exercises time-sharing at least 20 percent of the overnights in the year (73 overnights in the year), complete Nos. 10 through 21			
	A. FATHER	**B.** MOTHER	TOTAL
10. Basic Monthly Obligation x 150% [Multiply line 2 by 1.5]			

CHILD SUPPORT GUIDELINES WORKSHEET			
	A. FATHER	**B.** MOTHER	TOTAL
11. Increased Basic Obligation for each parent. Multiply the number on line 10 by the percentage on line 3A to determine the Father's share. Enter answer on line 11A. Multiply the number on line 10 by the percentage on line 3B to determine the Mother's share. Enter answer on line 11B.			
12. Percentage of overnight stays with each parent. The child(ren) spend(s) _____overnight stays with the Father each year. Using the number on the above line, multiply it by 100 and divide by 365. Enter this number on line 12A. The child(ren) spend(s) _____ overnight stays with the Mother each year. Using the number on the above line, multiply it by 100 and divide by 365. Enter this number on line 12B.	%	%	
13. Parent's support multiplied by other Parent's percentage of overnights. [Multiply line 11A by line 12B. Enter this number in 13A. Multiply line 11B by line 12A. Enter this number in 13B.]			
Additional Support — Health Insurance, Child Care & Other			
14. a. Total Monthly Child Care Costs [Child care costs should not exceed the level required to provide quality care from a licensed source. See section 61.30(7), Florida Statutes, for more information.]			
b. Total Monthly Child(ren)'s Health Insurance Cost [This is only amounts actually paid for health insurance on the child(ren).]			
c. Total Monthly Child(ren)'s Noncovered Medical, Dental and Prescription Medication Costs.			
d. Total Monthly Child Care & Health Costs [Add lines 14a + 14b + 14c.]			

CHILD SUPPORT GUIDELINES WORKSHEET			
	A. FATHER	**B.** MOTHER	TOTAL
15. Additional Support Payments. Multiply the number on line 14d by the percentage on line 3A to determine the Father's share. Enter answer on line 15A. Multiply the number on line 14d by the percentage on line 3B to determine the Mother's share. Enter answer on line 15B.			
Statutory Adjustments/Credits			
16. a. Monthly child care payments actually made			
b. Monthly health insurance payments actually made			
c. Other payments/credits actually made for any noncovered medical, dental and prescription medication expenses of the child(ren) not ordered to be separately paid on a percentage basis. [See section 61.30(8), Florida Statutes]			
17. Total Support Payments actually made [Add 16a though 16c]			
18. Total Additional Support Transfer Amount [Line 15 minus line 17; enter any negative number as zero)			
19. Total Child Support Owed from Father to Mother [Add line 13A plus line 18A]			
20. Total Child Support Owed from Mother to Father [Add line 13B plus line 18B]			
21. Actual Child Support to Be Paid. [Comparing lines 19 and 20, Subtract the smaller amount owed from the larger amount owed and enter the result in the column for the parent that owes the larger amount of support]	$		

ADJUSTMENTS TO GUIDELINES AMOUNT. If you or the other parent is requesting the Court to award a child support amount that is more or less than the child support guidelines, you must complete and file Motion to Deviate from Child Support Guidelines, Florida Supreme Court Approved Family Law Form 12.943.

[check **one** only]

a. ☐ **Deviation from the guidelines amount is requested.** The Motion to Deviate from Child Support Guidelines, Florida Supreme Court Approved Family Law Form 12.943, is attached.

b. ☐ **Deviation from the guidelines amount is NOT requested.** The Motion to Deviate from Child Support Guidelines, Florida Supreme Court Approved Family Law Form 12.943, is not attached.

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW:

[fill in **all** blanks] This form was prepared for the: *{choose only **one**}* ☐ Petitioner ☐ Respondent

This form was completed with the assistance of:

{name of individual} _____,

{name of business} _____,

{address} _____,

{city} _____,*{state}* ,_____ *{telephone number}*_____.

IN THE CIRCUIT COURT OF THE _____ JUDICIAL CIRCUIT,
IN AND FOR _____ COUNTY, FLORIDA

Case No.: _____
Division: _____

_____,
Petitioner,

and

_____,
Respondent,

MOTION TO DEVIATE FROM CHILD SUPPORT GUIDELINES

☐ Petitioner ☐ Respondent requests that the Court enter an order granting the following:

SECTION I
*[Choose **A or B**]*

A. ☐ **MORE** child support than the amount required by the child support guidelines. The Court should order **MORE** child support than the amount required by the child support guidelines because of*:*
*[Choose **all** that apply to your situation]*

1. ☐ Extraordinary medical, psychological, educational, or dental expenses;
2. ☐ Seasonal variations in one or both parent's income or expenses
3. ☐ Age(s) of the child(ren), taking into account the greater needs of older child(ren);
4. ☐ Special needs, such as costs that may be associated with the disability of a child or child(ren), that have traditionally been met within the family budget even though the fulfilling of those needs will cause support to exceed the presumptive amount established by the guidelines;
5. ☐ Total available assets of obligee, obligor, and the child(ren);
6. ☐ Impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption;
7. ☐ The Parenting Plan, such as where the child or children spend a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent, or the refusal of a parent to become involved in the activities of the child(ren) has increased the financial expenditure incurred by the obligee;
8. ☐ The obligee parent's low income and ability to maintain the basic necessities of the home for the child(ren);
9. ☐ The likelihood that either parent will actually exercise the time-sharing schedule set forth in the parenting plan and/or whether all the children are exercising the same time-sharing schedule;
10. ☐ Any other adjustment that is needed to achieve an equitable result, which may include reasonable and necessary expenses or debts jointly incurred during the marriage.
Explain any items marked above: _____

_____

_____

B. ☐ **LESS** child support than the amount required by the child support guidelines. The Court should order **LESS** child support than the amount required by the child support guidelines because of: *[Choose **all** that apply to your situation]*

1. ☐ Extraordinary medical, psychological, educational, or dental expenses;
2. ☐ Independent income of child(ren), excluding the child(ren)'s SSI (supplemental security income)
3. ☐ Payment of support for a parent which has been regularly paid and for which there is a demonstrated need;
4. ☐ Seasonal variations in one or both parent's income or expenses;
5. ☐ Age of the child(ren), taking into account the greater needs of older child(ren);
6. ☐ Total available assets of obligee, obligor, and child(ren);
7. ☐ Impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption;
8. ☐ Application of the child support guidelines which requires the obligor to pay more than 55% of gross income for a single support order;
9. ☐ Residency of subsequently born or adopted child(ren) with the obligor, include consideration of the subsequent spouse's income;
10. ☐ The Parenting Plan, where the child(ren) spend a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child(ren)has reduced the financial expenditure of that parent;
11. ☐ Any other adjustment that is needed to achieve an equitable result, which may include reasonable and necessary expenses or debts jointly incurred during the marriage.
12. Explain any items marked above: _____

_____

_____

SECTION II. INCOME AND ASSETS OF CHILD(REN) COMMON TO BOTH PARTIES

List the total of any independent income or assets of the child(ren) common to both parties (income from Social Security, gifts, stocks/bonds, employment, trust fund(s), investment(s), etc.). Attach an explanation.

TOTAL VALUE OF ASSETS OF CHILD(REN) $ _____
TOTAL MONTHLY INCOME OF CHILD(REN) $ _____

SECTION III. EXPENSES FOR CHILD(REN) COMMON TO BOTH PARTIES

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly. Attach more paper, if needed. Items included under "other" should be listed separately with separate dollar amounts.

1. $_____Monthly nursery, babysitting, or other child care
2. $_____Monthly after-school care

3. $_____Monthly school tuition
4. $_____Monthly school supplies, books, and fees
5. $_____Monthly after-school activities
6. $_____Monthly lunch money
7. $_____Monthly private lessons/tutoring
8. $_____Monthly allowance
9. $_____Monthly clothing
10. $_____Monthly uniforms
11. $_____Monthly entertainment (movies, birthday parties, etc.)
12. $_____Monthly health and dental insurance premiums
13. $_____Monthly medical, dental, prescription charges (unreimbursed)
14. $_____Monthly psychiatric/psychological/counselor (unreimbursed)
15. $_____Monthly orthodontic (unreimbursed)
16. $_____Monthly grooming
17. $_____Monthly non-prescription medications/cosmetics/toiletries/sundries
18. $_____Monthly gifts from children to others (other children, relatives, teachers, etc.)
19. $_____Monthly camp or other summer activities
20. $_____Monthly clubs (Boy/Girl Scouts, etc.) or recreational fees
21. $_____Monthly visitation expenses (for nonresidential parent)
{Explain} _____
22. $ _____ Monthly insurance (life, etc.)
{explain}:_____ Other *{explain}*:
23. _____
24. _____
25. _____
26. $ _____ **TOTAL EXPENSES FOR CHILD(REN) COMMON TO BOTH PARTIES**
(add lines 1 through 25)

I have filed, will file, or am filing with this form the following additional documents:

1. Florida Family Law Family Law Financial Affidavit, Florida Family Law Rules of Procedure Form 12.902(b) or (c).

2. Child Support Guidelines Worksheet, Florida Family Law Rules of Procedure Form 12.902(e).

I certify that a copy of this document was ( ) mailed ( ) faxed and mailed ( ) e-mailed ( ) hand delivered to the person(s) listed below on *{date}*_____.

Other party or his/her attorney:
Name: _____
Address: _____
City, State, Zip: _____
Fax Number: _____
Designated E-mail Address(es): _____
_____

I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this motion and that the punishment for knowingly making a false statement includes fines and/or imprisonment.

_____
Signature of Party or his/her attorney
Printed Name:
_____
Address: _____
City, State, Zip: _____
Fax Number: _____
Designated E-mail Address(es): _____
_____

STATE OF FLORIDA
COUNTY OF _____

Sworn to or affirmed and signed before me on _____ by _____

_____
NOTARY PUBLIC or DEPUTY CLERK

_____
[Print, type, or stamp commissioned name of notary or clerk.]

_____Personally known
_____Produced identification
Type of identification produced _____

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW:
[fill in all blanks] This form was prepared for the: *{choose only **one**}* ( ) Petitioner ( ) Respondent
This form was completed with the assistance of:
{name of individual} _____,
{name of business} _____,
{address} _____,
{city} _____,{state} _____,{zip code}_____,{telephone number} _____

INCOME WITHHOLDING FOR SUPPORT

☐ **INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)**
☐ **AMENDED IWO**
☐ **ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT**
☐ **TERMINATION OF IWO**

Date: _____

☐ Child Support Enforcement (CSE) Agency ☐ Court ☐ Attorney ☐ Private Individual/Entity (Check One)

NOTE: This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory _____ Remittance ID (include w/payment) _____
City/County/Dist./Tribe _____ Order ID _____
Private Individual/Entity _____ Case ID _____

_____
Employer/Income Withholder's Name

_____
Employer/Income Withholder's Address

_____

_____

Employer/Income Withholder's FEIN _____

RE: _____
Employee/Obligor's Name (Last, First, Middle)

_____
Employee/Obligor's Social Security Number

_____
Employee/Obligor's Date of Birth

_____
Custodial Party/Obligee's Name (Last, First, Middle)

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)

ORDER INFORMATION: This document is based on the support order from _____ (State/Tribe).
You are required by law to deduct these amounts from the employee/obligor's income until further notice.

$ _____ Per _____ current child support
$ _____ Per _____ past-due child support - **Arrears greater than 12 weeks?** ☐ Yes ☐ No
$ _____ Per _____ current cash medical support
$ _____ Per _____ past-due cash medical support
$ _____ Per _____ current spousal support
$ _____ Per _____ past-due spousal support
$ _____ Per _____ other (must specify) _____ .
for a **Total Amount to Withhold** of **$** _____ per _____ .

AMOUNTS TO WITHHOLD: You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

$ _____ per weekly pay period
$ _____ per semimonthly pay period (twice a month)
$ _____ per biweekly pay period (every two weeks)
$ _____ per monthly pay period
$ _____ **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID _____

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

Case Identifier: _____ Order Identifier: _____

***REMITTANCE INFORMATION**:* If the employee/obligor's principal place of employment is _____ (State/Tribe), you must begin withholding no later than the first pay period that occurs ____ days after the date of _____. Send payment within ____ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold ____% of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not _____ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at *www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements*. For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at *www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf* or https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html.

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see www.acf.hhs.gov/css/employers/employer-responsibilities/payments.

Include the Remittance ID with the payment and if necessary this locator code: _____.

Remit payment to _____ (SDU/Tribal Order Payee)
at _____ (SDU/Tribal Payee Address)

☐ **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 466(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:
Signature of Judge/Issuing Official: _____
Print Name of Judge/Issuing Official: _____
Title of Judge/Issuing Official: _____
Date of Signature: _____

If the employee/obligor works in a state or for a tribe that is different from the state or tribe that issued this order, a copy of this IWO must be provided to the employee/obligor.

☐ If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

State-specific contact and withholding information can be found on the Federal Employer Services website located at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements.

Employers/income withholders may use OCSE's Child Support Portal (https://ocsp.acf.hhs.gov/csp/) to provide information about employees who are eligible to receive a lump sum payment, have terminated employment, and to provide contacts, addresses, and other information about their company.

Priority: Withholding for support has priority over any other legal process under State law against the same income (section 466(b)(7) of the Social Security Act). If a federal tax levy is in effect, please notify the sender.

Combining Payments: When remitting payments to an SDU or tribal CSE agency, you may combine withheld amounts from more than one employee/obligor's income in a single payment. You must, however, separately identify each employee/obligor's portion of the payment.

Payments To SDU: You must send child support payments payable by income withholding to the appropriate SDU or to a tribal CSE agency. If this IWO instructs you to send a payment to an entity other than an SDU (e.g., payable to the custodial party, court, or attorney), you must check the box above and return this notice to the sender. Exception: If this IWO was sent by a court, attorney, or private individual/entity and the initial order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, you must follow the "Remit payment to" instructions on this form.

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

Case Identifier: _____ Order Identifier: _____

Reporting the Pay Date: You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the state (or tribal law if applicable) of the employee/obligor's principal place of employment regarding time periods within which you must implement the withholding and forward the support payments.

Multiple IWOs: If there is more than one IWO against this employee/obligor and you are unable to fully honor all IWOs due to federal, state, or tribal withholding limits, you must honor all IWOs to the greatest extent possible, giving priority to current support before payment of any past-due support. Follow the state or tribal law/procedure of the employee/obligor's principal place of employment to determine the appropriate allocation method.

Lump Sum Payments: You may be required to notify a state or tribal CSE agency of upcoming lump sum payments to this employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to report and/or withhold lump sum payments.

Liability: If you have any doubts about the validity of this IWO, contact the sender. If you fail to withhold income from the employee/obligor's income as the IWO directs, you are liable for both the accumulated amount you should have withheld and any penalties set by state or tribal law/procedure.

_____

_____

_____

_____

Anti-discrimination: You are subject to a fine determined under state or tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against an employee/obligor because of this IWO.

_____

_____

_____

_____

Withholding Limits: You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) [15 USC §1673 (b)]; or 2) the amounts allowed by the law of the state of the employee/obligor's principal place of employment, if the place of employment is in a state; or the tribal law of the employee/obligor's principal place of employment if the place of employment is under tribal jurisdiction. Disposable income is the net income after mandatory deductions such as: state, federal, local taxes; Social Security taxes; statutory pension contributions; and Medicare taxes. The federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, those limits increase 5% --to 55% and 65% --if the arrears are greater than 12 weeks. If permitted by the state or tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit indicated in this section.

Depending upon applicable state or tribal law, you may need to consider amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

Arrears Greater Than 12 Weeks? If the ***Order Information*** section does not indicate that the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

Supplemental Information:

_____

_____

_____

_____

_____

_____

_____

_____

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

Case Identifier: _____ Order Identifier: _____

NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS: If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

☐ This person has never worked for this employer nor received periodic income.

☐ This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: _____ Last known telephone number: _____

Last known address: _____

_____

Final payment date to SDU/Tribal Payee: _____ Final payment amount: _____

New employer's name: _____

New employer's address: _____

_____

CONTACT INFORMATION:

To Employer/Income Withholder: If you have questions, contact _____ (issuer name)

by telephone: _____, by fax: _____, by email or website: _____ .

Send termination/income status notice and other correspondence to:
_____ (issuer address).

To Employee/Obligor: If the employee/obligor has questions, contact _____ (issuer name)

by telephone: _____, by fax: _____, by email or website: _____ .

IMPORTANT: The person completing this form is advised that the information may be shared with the employee/obligor.

Encryption Requirements:
When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

The Paperwork Reduction Act of 1995
This information collection and associated responses are conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. This form is designed to provide uniformity and standardization. Public reporting for this collection of information is estimated to average two to five minutes per response. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

IN THE CIRCUIT COURT OF THE _____ JUDICIAL CIRCUIT,
IN AND FOR _____ COUNTY, FLORIDA

Case No: _____
Division: _____

_____,
Petitioner,
and

_____,
Respondent.

FLORIDA ADDENDUM TO INCOME WITHHOLDING ORDER

THE PAYOR, *{name}*_____, **IS HEREBY NOTIFIED** that, under sections 61.13 and 61.1301, Florida Statutes, you have the responsibilities and rights set forth below with regard to the Income Withholding Order/Notice for Support.

1. The Income Withholding Order/Notice for Support is enforceable against employers specifically listed upon the form as well as **all subsequent employers/payors** of Obligor, *{name}*_____, *{address}*_____.

2. You are required to deduct from the obligor's income the amount specified in the income withholding order, and in the case of a delinquency the amount specified in the notice of delinquency, and to pay that amount to the State of Florida Disbursement Unit. The amount actually deducted plus all administrative charges shall not be in excess of the amount allowed under section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. Section 1673(b), as amended.

3. You must implement the income deduction no later than the first payment date which occurs no more than 14 days after the date the income deduction order was served on you, and you shall conform the amount specified in the income withholding order to the obligor's pay cycle. The court should request at the time of the order that the payment cycle will reflect that of the obligor.

4. You must forward, within 2 days after each date the obligor is entitled to payment from you, to the State of Florida Disbursement Unit, the amount deducted from the obligor's income, a statement as to whether the amount totally or partially satisfies the periodic amount specified in the income withholding order, and the specific date each deduction is made. If the IV-D agency is enforcing the order, you shall make these notifications to the agency.

5. If you fail to deduct the proper amount from the obligor's income, you are liable for the amount you should have deducted, plus costs, interest, and reasonable attorneys' fees.

6. You may collect up to $5 against the obligor's income to reimburse you for the administrative costs for the first income deduction and up to $2 for each deduction thereafter.

7. The Income Withholding Order/Notice for Support is binding on you until further notice by court order or until you no longer provide income to the obligor.

8. When you no longer provide income to the obligor, you shall notify the obligee, *{name}*_____, *{address}*_____, and provide the obligor's last known address and the name and address of the obligor's new payor, if known, utilizing the form contained within the Income Withholding Order/Notice for Support. If you violate this provision, you are subject to a civil penalty not to exceed $250 for the first violation or $500 for any subsequent violation. If the IV-D agency is enforcing the order, you shall make these notifications to the agency instead of the obligee. Penalties shall be paid to the obligee or the IV-D agency, whichever is enforcing the income deduction order.

9. You shall not discharge, refuse to employ, or take disciplinary action against an obligor because of the requirement for income deduction. A violation of this provision subjects you to a civil penalty not to exceed $250 for the first violation or $500 for any subsequent violation. Penalties shall be paid to the obligee or the IV-D agency, whichever is enforcing the income deduction, if any alimony or child support obligation is owing. If no alimony or child support obligation is owing, the penalty shall be paid to the obligor.

10. The obligor may bring a civil action in the courts of this state against a payor who refuses to employ, discharges, or otherwise disciplines an obligor because of income deduction. The obligor is entitled to reinstatement of all wages and benefits lost, plus reasonable attorneys' fees and costs incurred.

11. In a Title IV-D case, if an obligation to pay current support is reduced or terminated due to the emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs, income deduction continues at the rate in effect immediately prior to emancipation until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified.

12. All notices to the obligee shall be sent to the address provided in this notice to payor, or any place thereafter the obligee requests in writing.

13. An employer who employed 10 or more employees in any quarter during the preceding state fiscal year or who was subject to and paid tax to the Department of Revenue in an amount of $20,000 or more shall remit support payments deducted pursuant to an income deduction order or income deduction notice and provide associated case data to the State Disbursement Unit by electronic means approved by the department. Payors who are required to remit support payments electronically can find more information on how to do so by accessing the State Disbursement Unit's website at www.floridasdu.com and clicking on "Payments." Payment options include Expert Pay, Automated Clearing House (ACH) credit through your financial institution, www.myfloridacounty.com , or Western Union. Payors may contact the SDU Customer Service Employer telephone line at 1-888-883-0743.

14. The amount of arrears owed, if any, is $_____. You must withhold an additional twenty percent (20%) or more of the ongoing periodic obligation towards same at the rate of $_____ per _____ until full payment is made of any arrearage, attorneys' fees and costs—provided that no deduction shall be applied to attorneys' fees and costs until the full amount of any arrearage is paid. If a delinquency accrues after the order establishing, modifying, or enforcing support has been entered and there is no existing order for repayment of the delinquency or a pre-existing arrearage, a payor shall deduct $_____per _____ (which represents an additional twenty percent (20%) of the current support obligation, or other amount agreed to by the parties) until the delinquency and any attorneys' fees and costs are paid in full. No deduction may be applied to attorneys' fees and costs until the delinquency is paid in full.

15. Pursuant to sections 61.13 and 61.1301, Florida Statutes, the amounts listed for payment on the Income Withholding Order must be varied by the employer/payor for bonus income, or similar one-time payment:

    You shall deduct *[Choose only **one**]* (☐) the full amount, (☐) _____%, or (☐) none of the income which is payable to the obligor in the form of a bonus or other similar one-time payment, up to the amount of arrearage reported in the Income Deduction Order or the remaining balance thereof, and forward the payment to the State of Florida Disbursement Unit. For purposes of this subparagraph, "bonus" means a payment in addition to an obligor's usual compensation and which is in addition to any amounts contracted for or otherwise legally due and shall not include any commission payments due an obligor.

16. Child Support Reduction/Termination Schedule. Child support amount listed on the IWO shall be automatically reduced or terminated as set forth in the following schedule:

Please list children by initials from eldest to youngest		**Insert in this column the day, month, and year the child support obligation terminates for each designated child (see instructions)**		**Insert in this column the amount of child support for all minor children remaining (including designated child).**
Child 1 (Eldest) Initials & year of birth:	*From the effective date of this Income Deduction Order **until** the following date:*		*child support for Child 1 and all other younger child(ren) should be paid in the following monthly amount:*	
Child 2	*After the date set*		*child support for Child 2 and*	

Initials & year of birth:	*forth in the row above until the following date:*		*all other younger child(ren) should be paid in the following monthly amount:*	
Child 3 Initials & year of birth:	*After the date set forth in the row above until the following date:*		*child support for Child 3 and all other younger child(ren) should be paid in the following monthly amount:*	
Child 4 Initials & year of birth:	*After the date set forth in the row above until the following date:*		*child support for Child 4 and all other younger child(ren) should be paid in the following monthly amount:*	
Child 5 Initials & year of birth:	*After the date set forth in the row above until the following date:*		*child support for Child 5 and all other younger child(ren) should be paid in the following monthly amount:*	

(Continue on additional pages for additional children)

NOTE: This change only relates to the amount of the child support obligation portion of the payments listed in the first page of the Income Withholding Order. If there is a child support arrearage in a Title IV-D case, the amount will not be reduced due to the child no longer being eligible for support pursuant to paragraph 11 above.

17. Additional information regarding the implementation of income deduction may be found at www.floridasdu.com.

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW
[fill in all blanks] This form was prepared for the: *{choose only **one**}* (☐ Petitioner (☐ Respondent
This form was completed with the assistance of:
*{name of individual}*_____,
*{name of business}*_____,
*{address}*_____,
*{city}*_____, *{state}*_____, *{telephone number}*_____.

IN RE: THE MARRIAGE OF HUSBAND AND WIFE
2018-DR-XXXX
CHILD SUPPORT GUIDELINES WORKSHEET - OVER 20% TIMESHARING

			A. FATHER	B. MOTHER	TOTAL
	Total Income		9,250	5,750	
	Taxes		(1,947)	(653)	
	Other Deductions		(200)	(300)	
1	Present Net Monthly Income		7,103	4,797	11,900
2	Basic Monthly Obligation				2,371
	Number of minor children of the parties:	2			
3	Percent of Financial Responsibility		60%	40%	
4	Share of Basic Monthly Obligation		1,415	956	
	ADDITIONAL SUPPORT - HEALTH INSURANCE, CHILD CARE & OTHER				
5a	100% of Monthly Child Care Costs				-
5b	Total Monthly Child(ren)'s Health Insurance Cost				250
5c	Total Monthly Child(ren)'s Noncovered Medical, Dental, Rx				-
5d	Total Monthly Child Care and Health Costs		-	-	250
6	Additional Support Payments		149	101	
	STATUTORY ADJUSTMENTS / CREDITS				
7a	Monthly child care payments actually made		-	-	
7b	Monthly health insurance payments actually made		250	-	
7c	Other payments actually made for uncovered medical		-	-	
8	Total Support Payments actually made		250	-	
9	**MINIMUM CHILD SUPPORT OBLIGATION FOR EACH PARENT**		**1,314**	**1,056**	
	SUBSTANTIAL TIME-SHARING (GROSS UP METHOD) - IF EACH PARENT HAS OVER 73 OVERNIGHTS (20%)				
10	Basic Monthly Obligation x 150%				3,556
11	Increased Basic Obligation for each parent		2,122	1,433	
12	Percentage of overnight stays with each parent		50%	50%	
	Number of overnights with Father	182			
	Number of overnights with Mother	183			
13	Parent's support multiplied by other Parent's % of overnights		1,064	715	
	ADDITIONAL SUPPORT - HEALTH INSURANCE, CHILD CARE & OTHER				
14a	Total Monthly Child Care Costs				-
14b	Total Monthly Child(ren)'s Health Insurance Cost				250
14c	Total Monthly Child(ren)'s Noncovered Medical, Dental, Rx				-
14d	Total Monthly Child Care and Health Costs				250
15	Additional Support Payments		149	101	
	STATUTORY ADJUSTMENTS / CREDITS				
16a	Monthly child care payments actually made		-	-	
16b	Monthly health insurance payments actually made		250	-	
16c	Other payments actually made for uncovered medical		-	-	
17	Total Support Payments actually made		250	-	
18	Total Additional Support Transfer Amount (15-17)		-	101	
19	Total child support owed from Father to Mother (13A+18A)		1,064		
20	Total child support owed from Mother to Father (13B+18B)			816	
21	**ACTUAL CHILD SUPPORT TO BE PAID**		**249**	**-**	

ADJUSTMENTS TO GUIDELINES AMOUNT. If you or the other party is requesting the Court to award a child support amount that is more or less than the child support guidelines, you must complete and file Motion to Deviate from Child Support Guidelines, Florida Supreme Court Approved Family Law Form 12.943

_____ a. Deviation from the guidelines amount is requested. The Motion to Deviate from Child Support Guidelines, Florida Supreme Court Approved Family Law Form 12.943, is attached.

_____ b. Deviation from the guidelines is NOT requested. The Motion to Deviate from Child Support Guidelines, Florida Supreme Court Approved Family Law Form 12.943, is not attached.

I, Lynn M. Britt, C.P.A. J.D., and members of the firm, Britt & Company, P.A., located at 5850 Hiatus Road, Suite G, Fort Lauderdale, FL 33321, 954-718-5022, in the capacity as forensic accountants, and not acting individually as a lawyer, assisted the filing party in the preparation of this form. For use only under the terms of our engagement letter related to this litigation.

IN RE: THE MARRIAGE OF HUSBAND AND WIFE

INCOME & SUPPORT SUMMARY
DOM: MM-DD-YY

CASE NUMBER:	2018-DR-XXXX
PETITIONER:	HUSBAND
RESPONDENT:	WIFE

CALCULATION OF INCOME		**HUSBAND / FATHER ANNUAL**	**HUSBAND / FATHER MONTHLY**		**WIFE / MOTHER ANNUAL**	**WIFE / MOTHER MONTHLY**	
WAGE INCOME		150,000	12,500			0	
SELF EMPL INCOME			0		30,000	2,500	
TAXABLE SOCIAL SECURITY			0			0	
OTHER INCOME			0			0	
INCOME BEFORE ALIMONY		**150,000**	**12,500**		**30,000**	**2,500**	
ALIMONY		(39,000)	(3,250)		39,000	3,250	
TOTAL TAXABLE INCOME		**111,000**	**9,250**		**69,000**	**5,750**	
IN-KIND INCOME		0			0		
NON-TAXABLE INCOME		0			0		
NON TAXABLE ALIMONY		0	0		0		
INCOME AFTER ALIMONY		111,000	9,250		69,000	5,750	
TAXES							
SS .062 on 1st	128,700	(7,979)	(665)		0	0	
MEDICARE TAX .0145		(2,175)	(181)		0	0	
H SE @ .124 ON:	(21,300)	0	0				
W SE @ .124 ON:	27,705				(3,435)	(286)	
H SE ON TOTAL AT .029	0	0	0				
W SE ON TOTAL AT .029	27,705				(803)	(67)	
INCOME TAX		(15,213)	(1,268)		(5,594)	(466)	
TAX CREDITS		0	0		0	0	
CHILD CREDIT		2,000	167		2,000	167	
TOTAL TAXES		**(23,367)**	**(1,947)**		**(7,833)**	**(653)**	
OTHER GUIDELINE DEDUCTIONS							
HEALTH INSURANCE		(2,400)	(200)		(3,600)	(300)	
OTHER		0			0		
TOTAL OTHER DEDUCTIONS		(2,400)	(200)		(3,600)	(300)	
GUIDELINE INCOME		85,233	**7,103**	**60%**	57,567	**4,797**	**40%**

TOTAL MONTHLY GUIDELINE INCOME	11,900
NUMBER OF CHILDREN FOR CHILD SUPPORT	2

STANDARD CHILD SUPPORT

PAYING PARENT: FATHER

OBLIGATION TO OTHER PARENT	**1,314**	**0**

GROSS UP CHILD SUPPORT

OVERNIGHTS EACH PARENT ONLY IF OVER 20%	182	50%	183	50%
GROSSUP SUPPORT AMOUNT DUE FROM PARENT	**249**		**0**	

ASSUMPTIONS	**FATHER**		**MOTHER**	
CHILDREN FOR CHILD TAX CREDIT	1	10 y.o.	1	8 y.o.
STATUS: S, HH, MFS, MFJ	HH	10 y.o.	HH	8 y.o.
B=Blind, 65=65+ years old, B65=Blind & 65+				
CHILD CARE COST MONTHLY TOTAL AND PAID BY:				
CHILDREN'S HEALTH INSURANCE MONTHLY COST & PAID BY:	250			
ESTIMATED MONTHLY NONCOVERED MEDICAL & PAID BY:				
SELF EMPLOYMENT TAX DEDUCTION	0		2,119	
SELF EMPLOYMENT HEALTH INSURANCE DEDUCTION				
RETIREMENT PLANS DEDUCTION				
ITEMIZED DEDUCTIONS (IF ANY)				

TAX CALCULATION WORKSHEET

CALCULATION OF TAXABLE INCOME 2018 TAX YEAR

1	TOTAL INCOME SUBJECT TO TAXATION	111,000
3	LESS: ITEMIZED DEDUCTIONS OR STANDARD DEDUCTION OF:	-
4	MFJ 24,000 MFS 12,000	-
5	S 12,000 HH 18,000	18,000
6	LESS: BLIND AND/OR 65+ DEDUCTION	
7	SINGLE: EXTRA $1,600 IF 65+ OR BLIND; $3,200 IF BOTH	-
8	HH: EXTRA $1,600 IF 65+ OR BLIND; $3,200 IF BOTH	-
9	MFS: EXTRA $1,300 FOR EACH 65+ AND $2,600 FOR EACH IF BLIND	-
10	MFJ: EXTRA $1,300 FOR EACH 65+ AND $2,600 FOR EACH IF BLIND	
	HUSBAND - WIFE -	-
11	DEDUCTIONS: - 0 -	-
	TOTAL DEDUCTIONS	18,000
	TAXABLE INCOME: SUBTRACT LINES 2 TO 7 FROM LINE 1 (TO #1 BELOW)	93,000

FILING STATUS SELECTED: HH **TAX:** 15,213

NOTE THAT PERSONAL EXEMPTIONS AND ITEMIZED DEDUCTIONS PHASE OUT AT HIGHER INCOME LEVELS

COMPARATIVE TAX CALCULATION SCHEDULES - 2018 TAX RATES

TAX CALCULATION - SINGLE

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	9,525	0	10.00%	-	-	-
9,526	38,700	0	12.00%	-	190.50	-
38,701	82,500	0	22.00%	-	4,060.50	-
82,501	157,500	93,000	24.00%	22,320	5,710.50	16,610
157,501	200,000	0	32.00%	-	18,310.50	-
200,001	500,000	0	35.00%	-	24,310.50	-
500,001	& OVER	0	37.00%	-	28,310.50	-
TAX IF SINGLE						16,610

TAX CALCULATION - HEAD OF HOUSEHOLD

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	13,600	0	10.00%	-	-	-
13,601	51,850	0	12.00%	-	272.00	-
51,851	82,500	0	22.00%	-	5,457.00	-
82,501	157,500	93,000	24.00%	22,320	7,107.00	15,213
157,501	200,000	0	32.00%	-	19,707.00	-
200,001	500,000	0	35.00%	-	25,707.00	-
500,001	& OVER	0	37.00%	-	29,707.00	-
TAX IF HEAD OF HOUSEHOLD						15,213

TAX CALCULATION - MARRIED FILING JOINT OR QUALIFYING WIDOWER

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	19,050	0	10.00%	-	-	-
19,051	77,400	0	12.00%	-	381.00	-
77,401	165,000	93,000	22.00%	20,460	8,121.00	12,339
165,001	315,000	0	24.00%	-	11,421.00	-
315,001	400,000	0	32.00%	-	36,621.00	-
400,001	600,000	0	35.00%	-	48,621.00	-
600,001	& OVER	0	37.00%	-	56,621.00	-
TAX IF MARRIED FILING JOINT						12,339

TAX CALCULATION - MARRIED FILING SEPARATE

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	9,525	0	10.00%	-	-	-
9,526	38,700	0	12.00%	-	190.50	-
38,701	82,500	0	22.00%	-	4,060.50	-
82,501	157,500	93,000	24.00%	22,320	5,710.50	16,610
157,501	200,000	0	32.00%	-	18,310.50	-
200,001	300,000	0	35.00%	-	24,310.50	-
300,001	& OVER	0	37.00%	-	28,310.50	-
TAX IF MARRIED FILING SEPARATE						16,610

TAX CALCULATION WORKSHEET

CALCULATION OF TAXABLE INCOME 2018 TAX YEAR

1	TOTAL INCOME SUBJECT TO TAXATION				
3	LESS: ITEMIZED DEDUCTIONS OR STANDARD DEDUCTION OF:				
4	MFJ	24,000	MFS	12,000	
5	S	12,000	HH	18,000	
6	LESS: BLIND AND/OR 65+ DEDUCTION				
7	SINGLE: EXTRA $1,600 IF 65+ OR BLIND; $3,200 IF BOTH				
8	HH: EXTRA $1,600 IF 65+ OR BLIND; $3,200 IF BOTH				
9	MFS: EXTRA $1,300 FOR EACH 65+ AND $2,600 FOR EACH IF BLIND				
10	MFJ: EXTRA $1,300 FOR EACH 65+ AND $2,600 FOR EACH IF BLIND				
	HUSBAND _____		WIFE _____		
11	DEDUCTIONS: _____		_____		
	TOTAL DEDUCTIONS				
	TAXABLE INCOME: SUBTRACT LINES 2 TO 7 FROM LINE 1 (TO #1 BELOW)				

FILING STATUS SELECTED: _____ **TAX:** _____

NOTE THAT PERSONAL EXEMPTIONS AND ITEMIZED DEDUCTIONS PHASE OUT AT HIGHER INCOME LEVELS

COMPARATIVE TAX CALCULATION SCHEDULES - 2018 TAX RATES

TAX CALCULATION - SINGLE

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	9,525		10.00%		-	
9,526	38,700		12.00%		190.50	
38,701	82,500		22.00%		4,060.50	
82,501	157,500		24.00%		5,710.50	
157,501	200,000		32.00%		18,310.50	
200,001	500,000		35.00%		24,310.50	
500,001	& OVER		37.00%		28,310.50	
TAX IF SINGLE						

TAX CALCULATION - HEAD OF HOUSEHOLD

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	13,600		10.00%		-	
13,601	51,850		12.00%		272.00	
51,851	82,500		22.00%		5,457.00	
82,501	157,500		24.00%		7,107.00	
157,501	200,000		32.00%		19,707.00	
200,001	500,000		35.00%		25,707.00	
500,001	& OVER		37.00%		29,707.00	
TAX IF HEAD OF HOUSEHOLD						

TAX CALCULATION - MARRIED FILING JOINT OR QUALIFYING WIDOWER

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	19,050		10.00%		-	
19,051	77,400		12.00%		381.00	
77,401	165,000		22.00%		8,121.00	
165,001	315,000		24.00%		11,421.00	
315,001	400,000		32.00%		36,621.00	
400,001	600,000		35.00%		48,621.00	
600,001	& OVER		37.00%		56,621.00	
TAX IF MARRIED FILING JOINT						

TAX CALCULATION - MARRIED FILING SEPARATE

FROM	TO	TAXABLE INCOME (#1)	RATE (#2)	MULTIPLY #1 BY #2	(#4)	**TAX** - SUBTRACT # 4 FROM # 3
-	9,525		10.00%		-	
9,526	38,700		12.00%		190.50	
38,701	82,500		22.00%		4,060.50	
82,501	157,500		24.00%		5,710.50	
157,501	200,000		32.00%		18,310.50	
200,001	300,000		35.00%		24,310.50	
300,001	& OVER		37.00%		28,310.50	
TAX IF MARRIED FILING SEPARATE						

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