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Procedure for Calculating Guideline Child Support

Expand all / Collapse all

+ **IMPORTANT:** Temporary Xspouse™ process for Establishment, Adjustment, and Court Team

Note: Use the Xspouse™ Calculator to calculate guideline child support. Refer to the 'Calculating Guideline CS in Xspouse™' for information about entering factors in the application. The 'Xspouse™ User Manual' is also available for reference.

Effective January 1, 2026, minimum wage will increase to $16.90 per hour in the State of California. This change is expected to be available in CSE as of January 1, 2026.

There are also other tax changes to be aware of due to H.R. 1(OBBA) being signed into law on July 4, 2025, with retroactivity to January 1, 2025. The following changes could potentially impact guideline calculations. You will know whether any of these income tax deductions are applicable by verifying the information in the person's income tax return (if available).

Overtime

An individual can deduct the pay that exceeds their regular rate of pay (the "half" portion of "time- and-a-half" compensation) up to $12,500 or $25,000 for joint filers from their federal taxable income. The tax benefit phases out for taxpayers with income over $150,000 or $300,0000 for joint filers. You must be a non- exempt W-2 employee.

Tips

An individual can deduct up to $25,000 in qualified tips from their federal taxable income. For self-employed individuals, the deduction my not exceed the individual's net income from the trade or business in which the tips were earned. The tax benefit phases out for taxpayers with income over $150,000 or $300,00 for joint filers. It is available for itemizing and non-itemizing taxpayers. If married, a joint filing is required to claim the deduction.

Increase to Limitation on Itemized Deduction for State and Local Taxes

Individuals who itemize their deductions can claim up to $40,000 or $20,000 if married filing separately for state and local taxes paid. This limit was increased from $10,000 or $5,000 if married filing separately. The deduction phases out for taxpayers with income over $500,000 or $250,000 if married filing separately.

Tax on Car Loan Interest

Individuals may deduct interest paid on a loan used to purchase a qualified vehicle, provided the vehicle is purchased for personal use and meets other eligibility criteria. The maximum annual deduction is $10,000. The deduction phases out for taxpayers with income over $100,000 or $200,000 for joint filers. It is available for itemizing and non-itemizing taxpayers.

Deduction for Seniors

Individuals who are age 65 and older may claim an additional deduction of $6,000 or $12,000 total for a married couple where both spouses qualify. The deduction phases out for taxpayers with income over $75,000 or $150,000 for joint filers. It is available for itemizing and non-itemizing taxpayers. When you input the dates of birth for parties in Xspouse in the "Party Tax Information" it will calculate the deduction for you.

+ Purpose

This procedure sets departmental policy regarding the criteria used in determining guideline child support, and provides direction on utilizing the Internal Guideline Calculator.

+ Introduction

Obtaining accurate and enforceable child support orders is the most effective way in achieving immediate and long term child support payments as well as compliance from an PPS. In the event new income information is found after the establishment of a child support order that could cause the order to go up or down, the order can be reviewed for a modification.

Determining the PPS's financial ability is a key factor. Please refer to the Initial Pleading Practices (IPP) for details about the department's order setting practices.

It is the intent of this policy to recognize the PPS's responsibility of paying support and maximize the amount of support that can be collected based on PPS's ability to pay. Creating unrealistic child support orders contributes to substantial arrears impacting low wage earners with overwhelming child support obligations. Consequently, this contributes to a negative impact in the parent-child relationship.

It is imperative that the correct type of income is selected and identified on the Summons and Complaint and Proposed Judgment. Every effort should be made to identify actual income when calculating child support. Earning capacity should only be used in specific situations.

Gathering Information

+ SECTION I. Interview / Case Opening

The Custodial Party (PRS) is the most important and immediate source of information in most cases. The PRS will usually know one of the following scenarios about the circumstances of the PPS. Questions eliciting information about unknown circumstances or earnings should be asked in every intake interview with the PRS to obtain as much information as possible about the following circumstances. For example:
The PRS may know or have information about:

- PPS's current address
- PPS's current employer
- PPS is self-employed and can provide information concerning PPS's earnings, or can obtain tax returns
- PPS's type of occupation, but does not know name of employer
- PPS is self-employed but has no information concerning earnings
- PPS works but does not know occupation or employer
- PPS's current address only, no earnings information known
- PPS lives with a relative/spouse/girlfriend/boyfriend
- PPS is or has been incarcerated
- PPS is on assistance, sometimes with other children
- PPS is living on the streets (homeless)
- PPS is a substance abuser and unemployed
- PPS is a criminal and unemployed

+ Questions for the Other Parent RE: PPS's Income

Only use these questions when the PPS's current employer is unknown and the PPS is not currently incarcerated or receiving public assistance. Ask and obtain an answer for all questions. If an answer is unknown by the PRS, state it is "unknown" in the case narrative summary of questions and answers.

1. Has (Mr./Ms. (Name) ever received, is receiving now or applying for:
    - Welfare (cash aid), general assistance, Cal Fresh (food stamps), or Medi-Cal?
    - Workers Compensation?
    - Veteran's benefits?
    - Disability?
    - Unemployment benefits?
    - Social Security benefits?
    - Any kind of benefit that you know of?
2. If yes to any of the above: How much is the amount received and when did it start?
3. What is the usual occupation of Mr./Ms. (Name)?
4. Does Mr./Ms. (Name) have a driver's license? If so, what state issued the license?
5. Does Mr./Ms. (Name) have a business or professional license such as a contractor, hairdresser, etc.?
6. What is the highest grade of school Mr./Ms. (Name) completed?
7. Is Mr./Ms. (Name) currently going to school to complete high school or attending a training program?
8. How does Mr./Ms. (Name) support themselves (buy food, clothing, pay rent)?
9. Does Mr./Ms. (Name) live with relatives? Do they support them?
10. Does Mr./Ms. (Name) use drugs or alcohol? If yes, are they able to keep a job? Has Mr./Ms. (Name) gone through a drug treatment program? Do you know of
11. any handicaps or disabilities Mr./Ms. (Name) might have? If yes, was Mr./Ms. (Name) injured on the job?

+ SECTION II. Research, Investigation, and Locate

If PPS's employer is known - Attempt contact with employer to get needed information directly. If unable to get information immediately, fax an employment verification letter.

If the PRS provides PPS check stubs - If check stubs are for a current employer, use them to determine actual earnings of the PPS. If the check stubs are older, attempt to verify employment with employer and request current income information.

Once the earnings information is known, other factors that may affect the support calculation are known, and sufficient identifying information and locate is complete, prepare the support calculation for the proposed judgment.

We must have sufficient identifying information for the NP which means we must have at least one of the following three combinations provided to us by the PRS in order to confirm we locate the correct individual.

- First & Last Name & DOB **OR**
- First & Last Name & DOB & last known address **OR**
- First & Last Name & SSN

If the PPS is unknown, or PRS has only provided a partial name and no other information for PPS, we must have a signed attestation statement from PRS. If attestation statement is not on file, contact the PRS to come into the office to complete an attestation statement. This is required for compliance purposes. If there is one on file and the case meets closure criteria, generate documents and refer to close.

If the PRS provides sparse information on the PPS, you will need to do locate for the PPS. It is probable that you will get multiple hits on your locate search based on common names. If you cannot exactly match the PPS as described above to one of the individuals you have located, you will need to order a DMV photo or arrest photo of the PPS for PRS to identify. You can request a DMV photo for up to three of the possible hits at one time for the purpose of presenting them to the PRS for positive ID of the PPS. **Do not proceed with the S&C process until the PRS has positively identified the PPS by photo.**

A Postmaster letter confirms mailing addresses and not physical locations of the PPS. There are many PPSs who do not update their mailing information. Mail could continue to go to a relative, friend, etc. for an extended period of time after the PPS has already moved. Therefore, a Postmaster letter should not be the primary source of address verification.

For scenarios where income information is sketchy or unknown and before establishing any judgment using earning capacity, you must check all available locate sources for income or income history, such as,

- Participant Level Screens
    - Locate
    - Locate Responses
        - Review responses from EDD, FTB, and FCR

These additional sources previously listed will help to obtain information regarding income or lack of income or information that we do not have. You must also contact the PRS and PPS to confirm or clarify information needed prior to proceeding with an S&C.

+ SECTION III. Analysis and Application of Information

Review the situation guides below to gain an understanding of the factors that will be used in the guideline calculation for either Establishment or Review & Adjustment.

+ Initial Pleading Practices

+ The R&A Situation Guide

Note regarding analysis of application: The information in the above guides applies to all PPSs, including undocumented and minor PPSs.

Note regarding low wage earners: When the PPS's net income falls below $2,929.00, the low income adjustment (LIA) applies and the pleading/order must be based upon the LIA as it appears on the calculation results (CSS Letter 05-35).

Note regarding allocating child support: If the PPS is obligated to pay current support on more than one child per court order, the child support is to be allocated by age of the children.

+ Before You Begin

Zero dollar orders do not require a Guideline Calculator printout.

ι **INCOME:** Use both party's actual earnings / income or other earnings as defined by Family Code section 4058. Also see chart above in "Section III. Analysis and Application of information."

ι **PUBLIC ASSISTANCE CASE WHERE NEITHER FATHER NOR MOTHER ARE THE CUSTODIAL PARTY:** There shall be no imputation of income to the caretaker/payee or governmental agency.

ι If the parents reside apart and neither are the custodial party, there will be two cases, where each is the PPS. A calculation will be run in each of their cases when all appropriate information is obtained.

ι If the parents reside together and neither are the custodial party, there will be two cases, where each is the PPS. A calculation will be run in **ONE** of the cases, bringing the other absent parent into the calculation using the "Other Parent as NCP" section. (See "Other Parent as NCP" below).

ι **LOW INCOME ADJUSTMENT:** If the PPS's Net Allowable income is less than $2,929.00, use the low income adjustment. You will be prompted by the Guideline Calculator to set the "Apply Low income Adjustment field to "Yes."

ι **VISITATION:** Use the actual visitation percentage. When actual income and the visitation percentage is none or unknown, use zero percent.

ι **HEALTH INSURANCE:** If the cost of health insurance is known **AND** the LIA does not apply, whether or not the PPS has the children currently covered, and we will be enforcing it by serving a NMSN, use the cost of health insurance in the Guideline Calculation. You must include the cost of the health insurance for the provider and dependents. If the LIA applies, do not include the cost of H/I, since a NMSN will not be sent to teh employer if the LIA applies.

ι **HARDSHIP CREDIT:** A hardship credit applies to a party (PPS or Other Parent) who has a biological child in their home from another relationship.
ι Unless we obtain information the child has a parent who is incarcerated, deceased, or there is an order but no payments, then only **a half (0.5) hardship credit** should be applied.
ι If we have/obtain information that a child has a parent who is incarcerated, deceased or there is an order but no payments, or the party has been granted Good Cause for the hardship child(ren), then a **full (1.0) hardship credit** can be applied. If the custodial parent of the hardship child(ren) has not attempted to obtain a child support order (and the above exceptions are not applicable), then only a **half (0.5) hardship** credit should be applied.
ι **ARREARAGE COMPUTATION:** Effective January 01, 2005, AB 2669 eliminates retro-arrears (one year back from the filing of the S&C). The effective date of child support will be the same in both welfare and non-welfare cases, which is the first of the month after the file date of the S&C.

The Guideline Calculator

+ Accessing the Guideline Calculator and Creating a New Record:

Note: A Court Caption must exist prior to adding a guideline calculation

1. From the Case Overview Screen, click the Legal Activities local link.

2. On the Legal activities Page, click the Guideline Support Calculation List detail link.

3. This takes you to the Guideline Support Calculation List.

4. The Guideline Support Calculation list displays previously saved calculations.

5. To add a new calculation, click the "Add" button. This will take you to the Guideline Support Calculation Detail screen.

Guideline Support Calculation Detail

Case Number: | Managing County: FRESNO | NCP: PPS's Name | CP: PRS's Name

⊞ **Court Caption**

⊟ **Dependent Information**

Time with NCP (%) is the same for each child: ☑

Name	Date of Birth △	CP Name	Case Number	Prior Period Date Range	Time with NCP (%)
☑ DEP's Name	DEP's DOB	PRS's Name		Not Applicable	0.0 Advanced

⊞ **Other Parent is NCP (Foster Care or Other Non-Parent Custody)**

Tax Information

Tax Year: 2026 ▼

Federal Income Taxes:	**NCP:**	**Other Parent:**
Federal Tax Filing Status:	SINGLE ▼	HEAD OF HOUSEHOLD ▼
Federal Tax Exemptions:	1	2
State Income Taxes:	◉ California	◉ California
California Tax Filing Status (Registered Domestic Partner Only):	SAME AS FEDERAL ▼	SAME AS FEDERAL ▼
Show Maximized Exemptions and Credits (Court Discretion/Stipulations Only):	☐	

⊞ **Other Tax Settings**

Monthly Income Information

	NCP	Other Parent
Earning Capacity Income:	☐	☐
Earning Capacity Income Used:	○ Some ○ All	○ Some ○ All
Wages/Salary:	[ ] MONTHLY	[ ] MONTHLY

⊞ Calculate Wages/Salary

Self-Employment Income:	[ ]	[ ]
Unemployment Compensation:	[ ]	[ ]
Disability (Taxable):	[ ]	[ ]

⊞ **Other Taxable Income**

Other Non-Taxable Income:	[ ]	[ ]

⊞ **Other Non-Taxable Income Details**

New Spouse Wages/Salary:	[ ]	[ ]

⊞ **New-Spouse Other Income and Deductions**

⊞ **Public Assistance and Child Support Received**

Monthly Deduction Information

Child Support Paid (Other Relationships):	[ ]	[ ]
Spousal Support Paid This Relationship:	[ ]	[ ]
Property Tax:	[ ]	[ ]
Mortgage Interest:	[ ]	[ ]
Qualified Business Income (QBI):	[ ]	[ ]
Required Union Dues:	[ ]	[ ]
Health Insurance Post Tax:	[ ] ○ Pre-Tax	[ ] ○ Pre-Tax

⊞ **Other Health Insurance**

Mandatory Retirement (Tax-Deferred):	[ ]	[ ]

⊞ **Other Retirement Contributions**

⊞ **Job Related Expenses & Spousal Support Other Relationship**

⊞ **Other Itemized Deductions**

⊞ **Other Tax Deductions**

⊞ **Alternative Minimum Tax Information (IRS Form 6251) & State Adjustments**

⊞ **Extraordinary Health and Catastrophic Losses**

Hardship Children (FC 4071(b)):	[ ] ○ Apply Hardship	[ ] ○ Apply Hardship

⊞ **Other Hardship Children Details**

Monthly Child Support Add-On Information

⊞ **NCP**

Input Fields:

+ Dependent Information

Dependent Information:

- To include a child in the calculation, click the checkbox to the left of the child. If the check box is not marked, that child will not be included in the calculation.
- **Important:** This section lists all children on the case, regardless of their status (e.g. emancipated, excluded, etc.).

Prior Period Date Range:

- Clicking on the link will access the **Prior Period Date Range Detail** page (see below). Use this link to calculate an arrears period. Be sure to update the tax year on the calculation accordingly.

Prior Period Date Range Detail				
Case Number:	Managing County: FRESNO	NCP: PPS's Name	CP: PRS's Name	
Prior Period Date Range				
Dependents		Start Date		End Date
DEP's Name				
				Cancel

Time With NCP (%):

- Visitation percentages at the per child level. The percentage must be entered for each child. The system will automatically calculate the average visitation for use in the actual calculation. Calculate the actual timeshare for each dependent by adding the total hours each DEP(s) is with the PPS per year and then dividing the total by 8,760 hours (i.e. the total hours in a year).
    - Example: A PPS has a DEP every other weekend from Friday at 6:00 PM to Sunday at 6:00 PM which equals 48 hours. Multiply 48 hrs with 26 weekends and that equals a timeshare of 1,248 hrs/year for the PPS with the DEP. Divide the 1,248 hrs by 8,760 hrs/year, which is 14% visitation.

+ Other Parent is NCP

Other Parent is NCP (Foster Care or Other Non-Parent Custody)

Use this section when:

- There is Foster Care or Non-needy Payee situations
- And there is a case against each parent. (NOTE: This will be used when the parents are living together.)
- By indicating that the other parent is the PPS, CSE will calculate the amount owed by each parent.
- IMPORTANT: If the parents are not living together, the circumstances of each parent may be different and two different calculations will be required.

    - Click the Select link to begin the process of setting the other parent as PPS. This will take you to a case search screen.
    - Search for the case where the other parent is listed as the PPS.
    - The search results page will display the case and the PPS name. From that page, click the Select button. This will bring the other parent's name into the case as the 2ⁿᵈ PPS and set CSE to calculate the child support amount for both parents.
    - When the Calculation is saved, it will automatically save a copy of the calculation in both cases.

+ Tax Information

Tax Information: This section must be completed to continue with the guideline calculator. The **NCP** and the **Other Parent** tax information will be entered in this section.

    - **Tax Year:** Select the tax year from the drop-down menu, this field will default to the current year.
    - **Federal Tax Filing Status:** Select from the drop-down menu for both parties, **NCP** and the **Other Parent**
    - **Federal Tax Exemptions:** Verify the default number of exemptions is correct. If not, then enter the correct number of exemptions based on the income tax filing in the text box.
    - **State Income Taxes:** If state income taxes were not filed in California, but rather in another state, deselect the radio button for California. Otherwise leave the radio button selected.
        - If California Taxes Information apply, then proceed to complete the **California Tax Filing Status** and select from the drop down menu.

Note: The Federal Tax Exemptions fields for the Other Parent will populate automatically with the number of the family members based on Filing Status and Minor Children in the case. This field for the PPS will list 1 and will not change. You will need to manually increase or decrease these credits for either parent if it is necessary for a calculation.

+ Other Tax Settings

To open and view the options you must click the expand (+) button.

Other Federal Tax Settings:

This section lists information regarding Federal Income Taxes. The boxes will be automatically checked and should only be unchecked in special circumstances. The three fields that indicate the number of children for special exemptions are the most important. These fields default to the number of children in the case for the other parent. If PPS has children that qualify for these deductions or the Other Parent has additional children that should be added, the number must be changed manually.

- **Number of Children for Child Care Credit**

- **Number of Children for Earned Income Credit**

- **Number of Children for Child Tax Credit**

  New for 2021! The **American Rescue Plan Act of 2021** was signed into law this year. One of the impacts to our department is the Child Tax Credit. The state does not anticipate making any changes to the guideline calculator to reflect the Child Tax Credit because it would take too long and by the time the changes are made we would be close to the end of the year. We also do not know if the credit will be extended into next year. As a result, the state has created a workaround for those that work with the guideline calculator. Please refer to the Power Point and Desk Aid for the workaround. As of 06/17/2021, the state has informed that they are working on a training that would be made available on Blackboard for staff in the near future.

This section also has additional Check boxes for the following possible tax settings that may be applicable (Select only those that apply):

- **Parent is Blind**

- **Parent is 65 or Older**

- **New Spouse is Blind**

- **New Spouse is 65 or Older**

  - **Deduction type when PPS and Other Parent are married to each other, filing separately:** The option to select **Itemized Deductions** or **Standard Deduction,** make sure and select the correct deduction.

Other State Tax Settings:

This section lists information regarding California income taxes. The boxes will be automatically checked and should only be unchecked in special circumstances (such as the person does not live in California). These fields default to the number of children in the case for the other parent. If PPS has children that qualify for these deductions or the Other Parent has additional children that should be added, the number must be changed manually. If either parent lives in another state, the other state's income tax rate can be entered in the Other State Tax Rate field.

- **California Tax Exemptions (Registered Domestic Partner Only)**
- **Children for California Child Care Credit**
- **California State Income Taxes**
- **California State Disability Insurance**
- **California Dependency Credit for Dependent Parent(s)**
- **California Joint Custody Head of Household Credit**
- **California Renter's Credit -** This field should be unchecked if you know the party is a homeowner
- **Other State Tax Rate:** This field should be completed if you have the information for the Other State Tax Rate
- **Other State Tax Amount: $ -** This field can be completed if you have the actual amount of the Other State Tax Dollar Amount.

Income Information

+ Monthly Income Information

The Monthly Income Information section allows for the entry of income information pertaining to the PPS and, if applicable, the Other Parent. In this section, you will also view, add, or edit details of the and, if applicable, Other Parent's monthly income information for new and existing calculations.

This section is editable when adding a new calculation or editing a calculation saved as "Draft". This section is read-only for calculations saved as "Active", "Inactive", or "Historic".

- **Earning Capacity Income:** When checked, indicates the income for the PPS is unknown and the support calculation is based on Earning Capacity.
- **Earning Capacity Income Used:** Click on a radio button to indicate if 'Some' or 'All' of the income for the PPS is based on Earning Capacity. This selection does not affect the calculation but only indicates how much of the income is based on earning capacity.
- **Wages/Salary Text Box: (MONTHLY)** Enter the amount of the PPS and, if applicable, the "Other Parent" income from wages from a job or work.
- **Calculate Wages/Salary Subsection**
  Note: To view options you must click on the expand + button.
  - **Presumed Income -** For guideline calculations generated with the tax year 2026 or later, the Presumed Income checkbox will be greyed out. When checked, indicates that the income for the and, if applicable, Other Parent is unknown and the support calculation is using presumed income.
    Note: If presumed Income is being used, checking the "Presumed Income" box will populate the hours per week and minimum wage box per the most current wage scale.
  - **Earned Income Frequency -** Payment cycle for the PPS and, if applicable, Other Parent
    - Selection Values are:
      - Monthly
      - Hourly Wage
      - Weekly
      - Bi-Weekly
      - Semi- Monthly
      - Annual
      - Year-To-Date
      - Minimum Wage ($/hr)
  - **Hour/Week -** Average number of hours the PPS and, if applicable, "Other Parent" works per week. For unknown income earning capacity, use minimum wage at 40 hours per week.
  - **Minimum Wage -** Select the appropriate Minimum Wage option from the drop-down list.
  - **Amount Year-To-Date -** Current Year-To-Date wages or salary for the PPS and, if applicable, Other Parent.
  - **YTD Date Range (Start Date & End Date) -** Date range the "Amount Year-To-Date" amount for the PPS and, if applicable, Other Parent begins and when it ends. ***Example:*** *The PPS earned $26,000 from 12/15/05 to 8/1/06, enter 26,000 in the Amount Year-to-Date field, type 12/15/2005 in the first date range field, and type 08/01/2006 in the second date range field. This will automatically calculate the monthly amount earned.*
  - **Imputed Income -** Beginning with Tax Year 2026, this option is greyed-out and cannot be selected.
  - **Self-Employment Income -** Monthly amount of self-employment income for PPS and, if applicable Other Parent.
    Note: If the self-employment income is less than $33.33 per month (or $400 per year), it will automatically be excluded from the guideline support

calculation.
- **Unemployment Compensation -** Monthly amount of unemployment compensation income for the PPS and, if applicable, Other Parent
- **Disability (Taxable) -** Monthly amount of disability income for the PPS and, if applicable, Other Parent

+ Other Taxable Income

This section holds input fields where we can enter other Taxable Income Information for the PPS and, if applicable, Other Parent.
Note: If you are entering information in this fields, you should have income tax information on hand or verified the income to make sure accurate information is being entered.

- Social Security Income (Taxable)
- Other Income (Retirement, Annuity, SS Other Relationship, Operating Losses, etc.)
- Short-Term Capital Gains
- Long-Term Capital Gains
- Line 4e from IRS Form 4952
- Unrecaptured Section 1250 Gain
- Nonqualified Dividends
- Qualified Dividends
- Interest Received
- Royalties
- Rental Income
- Other Taxable Income Adjustments
- Other Non-Taxable income

+ Other Non-Taxable Income Details Subsection

To open and view the options you must click the expand (+) button.

This section holds input field where we can enter Other Non-Taxable Income information for the PPS and, if applicable, Other Parent. Note: Income entered in this text field boxes will not effect the calculation and should be used only for informational purpose.

- Social Security Income (Non-Taxable)
- Other (Depreciation, Military Benefits, etc.)
- Tax Exempt Interest
- Disability
- Worker's Compensation
- New Spouse Wages/Salary

+ New-Spouse Other Income and Deductions

To open and view the options you must click the expand (+) button.

This section holds input field where we can enter New-Spouse Other Income and Deductions information for the PPS's new spouse and, if applicable, Other Parent's new spouse.

- Self-Employment Income
- Social Security Income (Non-Taxable)
- Social Security Income (Taxable)
- Other Taxable Income
- Spousal/Other Partner Support Paid Other Relationship
- Retirement Contribution if Adjustments to Income
- Required Union Dues
- Necessary Job-Related Expenses

+ Public Assistance and Child Support Received

This section holds input fields where we can enter, if applicable, Public Assistance amounts received and Child Support Received by the PPS and Other Parent.

- Public Assistance
- Child Support Received

+Sources of income & where to enter on child support calculation

Type of Income	Guideline Calculator Field
Wages (i.e. salary, hourly rate)	Wages + Salary
Overtime	Wages + Salary
Self-Employment Business (Gross receipts – Reasonable Business Expenses: Review Tax Return & Schedule C)	Self-employment Income
Self-Employment Business Depreciation (As listed on Schedule C)	Non-Taxable Income
Unemployment Insurance Benefits (UIB)	Other Taxable Income
State Disability Insurance (SDI)	Non-Taxable Income
Worker's Compensation	Non-Taxable Income
Veteran's Administration Retirement	Taxable
Veteran's Administration Disability	Non-Taxable Income
SSI/SSP	*****DO NOT USE*****
SSA	Other Taxable Income
Bonuses **Note:** In some instances it may be necessary to verify with the employer how many times per year the bonuses	Wages + Salary

are paid to the participant.

Paid 1 time a year: Bonus money that is paid annually must be averaged by dividing the amount by the 12 months in a year. EXAMPLE: A participant provides a year to date paystub and the paystub is through September of that year, the paystub includes the full bonus for the year, any bonus money included in the year to date must be divided by 12 months, the rest of the income must be divided by 9 months. The average of both, the bonus income and regular wages should then be added to come up with the correct total average income per month.

Paid More than 1 time per year: Some bonuses are paid multiple times per year and may even fluctuate. If the bonuses vary in amounts and there is no set date for each one that is paid out, seek the advice of an attorney to determine the average per month income. If the amount is a set amount each time the bonus is paid, then add the total for the times is is paid per year then divide by the 12 months in a year.

Military (BAH, BAS, BAQ, Combat Pay)	a) Base Non-Combat Salary – Wages + Salary b) BAH, BAS, BAQ – Non-Taxable Income c) Base Salary IF IN COMBAT – Non-Taxable

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Deductions

+ Monthly Deduction Information

The Monthly Deduction Information section allows for the entry of tax deduction information pertaining to the PPS and if applicable, Other Parent.

- Child Support Paid (Other Relationships)

Note: Credit will only be given for current ongoing monthly support that is "actually" being paid. If payments include arrears payments, only give credit for the ongoing support. If payments are sporadic, take the average of what is being paid each month, up to the court ordered ongoing support obligation. Do not give credit for the court ordered amount unless it is actually being paid or the order is recent and an IWO has been sent to the current employer.

- Spousal Support Paid This Relationship
- Property Tax
- Mortgage Interest
- Required Union Dues
- Health Insurance Post Tax   (Next to the entry fields you can also state if this is Pre-Tax Health Insurance cost, by selecting the Radio Button. Make sure

you have verified this was a pre-tax Health Insurance before selecting the Pre-Tax Radio Button.)

+ Other Health Insurance

To access the input fields you must click on the Expand Button (+).

The guideline calculator will automatically default to Post Tax Health Insurance Cost.

- Post-Tax Radio Buttons: The "Post-Tax" radio buttons will deselect if you select the "Pre-Tax" radio button located under the "Monthly Deduction Information" section under "Health Insurance Post Tax".
- Wage Deduction: Enter the actual amount of the monthly wage deduction.

+ Mandatory Retirement (Tax-Deferred) & Other Retirement Contributions

The guideline calculator will automatically default to view only the Tax-Deferred Mandatory Retirement Field, but if Non-Tax-Deferred Mandatory or Voluntary Retirement information needs to be entered you must click on the Expand Button to view the entry fields.

- **Mandatory Retirement (Tax-Deferred)**

Other Retirement Contributions:

- Mandatory Retirement (Non-Tax-Deferred)
- Voluntary Retirement (Tax-Deferred)

+ Other Information

The following sections will provide input fields for the information listed below. These sections allow us to enter multiple types of possible deductions. These fields should be used very rarely.

Job Related Expenses & Spousal Support Other Relationship

- Necessary Job-Related Expenses
- Spousal/Other Partner Support Paid Other Relationships

Other Itemized Deductions

- Deductible Interest Expenses
- Other Medical Expenses
- Contribution Deduction
- Miscellaneous Itemized

Other Tax Deductions

- Adjustments to Income
- Other Discretionary Deductions

Alternative Minimum Tax Information (IRS Form 6251) & State Adjustments

- Certain Interest on Home Mortgage
- Investment Interest
- Post-1986 Depreciation
- Adjusted Gain or Loss
- Incentive Stock Options
- Passive Activities
- Estates and Trusts Schedule K-1 (Form 1041)
- Tax Exempt Interest From Private Activity Bonds (Post 8/7/1986)
- Other Preferences (See IRS Form 6251)
- Alternative Minimum Tax Operating Loss Deduction

State Adjustments

- State Adjustments to Income
- State Adjustment to Itemized Deductions

Extraordinary Health and Catastrophic Losses

- Extraordinary Health Expenses
  Uninsured Catastrophic Losses

[+ Hardship Children (FC 4071(b)) & Other Hardship Children Details](#)

Monthly Hardship Deduction Calculation: This section allows you to enter information regarding "Hardship" children. It defaults to "Not applicable" meaning there are no hardship children. To enter hardship children, click the radio button next to Apply Hardship under Hardship Children (FC 4071(b)) section: Enter the number of hardship children needed for the calculation. Using the "Enter Dollar Amount" section will override entering the number of hardship children. It is generally best to use the Hardship Children Section for entering hardship children. Leave the Computation Method for Hardship to the default selection.

Notes: Unless we obtain information the child has a parent who is incarcerated, deceased, or there is an order but no payments, then only a **half (0.5) hardship credit** should be applied.

If we have/obtain information that a child has a parent who is incarcerated, deceased, or there is an order but no payments, or the party has been granted Good Cause for the hardship child(ren), then a **full (1.0) hardship credit** can be applied. if the custodial parent of the hardship child(ren) has not attempted to obtain a child support order (and the above exceptions are not applicable), then only a **half (0.5) hardship credit** should be applied.

- **Hardship Children (FC 4071(b)): Apply Hardship** - A radio button is on side of the text box. You must enter the number of children that should be included if the Hardship applies for the children in the home.
- **Other Hardship Children Details**
  - **Enter Dollar Amount of Family Code 4071(b) Children: $ -** Unless the case is in court and the court orders a specific dollar amount hardship, we do not use this field to enter hardships.
  - **Number of Other Family Code 4071(b) Children:** If applicable, enter the number of children claimed.
- **Not Applicable -** The radio buttons refer to this complete section. If hardships are applicable, when the "Apply Hardship" radio button is selected the radio button for "Not applicable" will automatically deselect.
  - **Computation Method for Hardship - Subsection**
    - Match Presumed Child Support Per Capita Radio Button - The system will automatically default to this selection.
    - Match Basic Child Support Per Capita Radio Button - Select this if applicable

[+ Monthly Child Support ADD-ON Information](#)

The Child Support Add-on section allows you to enter additional child support costs for children of this relationship that are generally shared between the parties.

- FEM Final Rule Update
  - The Guideline Calculator settings now allow for a proration to be identified when requesting an order with add-ons such as childcare expenses and unreimbursed medical expenses.
  - **We will continue to use the 50/50 allocation of add-ons when using the Guideline Calculator.**
    - The Guideline Calculator is not currently designed to automatically do the proration calculation even when the radio button is selected. We are choosing not to perform manual calculating the proration based on both parties net disposable income.
      - **The calculator will default to the Proration radio button. All staff using the calculator on and after 9/1/2024, and calculating add-ons, will need to manually change to the 50/50 radio button.**
- For more information please review the FEM Final Rule Presentation by clicking here.
- Additionally, the State has provided a quick 5-minute video which highlights the changes. Click here to view the video.

The Child Support Add-on section also allows for the entry of Child Care amounts for other children (not of this relationship). This amount is not added to the child support amount, but it can affect tax information and amounts credited for hardship children.

Note: Money should be allocated only to those children for whom it was intended. The Monthly Total Amount of Child Support is comprised of the Basic Child Support Amount and Child Support Add-on Amount.

- **NCP**
  - **Dependent -** This is not an editable field; it will list the names of children in the case.
  - **Child Care ($)**
  - **Visit / Travel Expenses ($)**
  - **School Expenses ($)**
  - **Uninsured Health Expenses ($)**
  - **Child Care for Other Children**
- **Other Parent**
  - **Dependent -** This is not an editable field; it will list the names of children in the case.
  - **Child Care ($)**
  - **Visit / Travel Expenses ($)**
  - **School Expenses ($)**
  - **Uninsured Health Expenses ($)**
  - **Child Care for Other Children**
- **Allocation for Child Support Add-Ons: -** This is a radio button selection field
  - **50/50:** Indicates the child support add-ons are allocated 50/50 - The 50/50 radio button is the default selection.
  - **Prorate per Family Code 4061(b):** Indicates child support add-ons are allocated per this section code
  - **After Support:** Indicates the child support add-ons are allocated after support.

Note: Our local practice is to use the 50/50 option for the Allocation for Child Support Add-Ons. This will need to be manually selected when generating the calculation.

+ Other Settings

- **Apply Low-Income Adjustment (LIA) -** Select "Yes" if the PPS's net monthly income will be less than $2,929.00. If you select yes and the PPS's net monthly income is more than $2,929.00, it has no effect. If it is used and the PPS's net monthly income is less than $2,929.00, it gives the child support range and automatically selects the low end of the range.
  - **N/A -** This is the default selection for this field
  - **Yes -** This selection should be made if the net income is less than $2,929.00 and the LIA should be applied.
  - **No -** This selection can be made if the LIA should not be applied, even if the net income is less than $2,929.00.
- **Calculate Temporary Spousal Support:** The options to this field should only be used if spousal support will be calculated in the calculation. This office does not obtain spousal support order and should only be used if the case is in court and the commissioner has requested us to run a guideline calculation to include the temporary spousal support in the calculation. - If we are requested to use it, we would select the Santa Clara radio button.

Processing the Calculator:

+ Completing the Calculation

1. Enter a comment in the "Generation Reason Box" indicating why a guideline calculation is being run.
2. If the Net income of the PPS or Other parent is less then $2,929.00, choose Yes to apply the low income adjustment.
3. Once all the information is completed on the Guideline Support Calculation Detail page, click the Calculate Guideline Support button in the bottom right of the screen to view the results.
4. After reviewing the results page the information can be printed by clicking the Generate Form Set Button. This prints three pages.
5. To save the calculation you must first select the status. Use the drop-down box to choose one of the following options:

   a. Draft: A draft status will not write any activity logs on the case. Draft calculations are modifiable after they are saved. Any draft calculation with no activity for 30 days will be automatically removed from the system.

   Save the calculation as a "draft" if you are not finished with your work.

   b. Active: An Active status will write activities to the Case activities log on the case. Active calculations cannot be modified after they are saved. They will be read only files. Active calculations will remain on the system permanently.

   Save the calculation as "active" when documents are generated based on the calculation.

6. After selecting the status, click the Save button to save the calculation.
7. If an existing draft calculation has been modified, the new results can be saved as a new calculation by using the Save as New Calculation button. This will preserve the old calculation and write a new file with the new information.
8. After a calculation has been saved, it can be viewed and accessed again from the Guideline Support Calculation List page.

+ Viewing / Modifying an Existing Calculation

1. To view an existing calculation, access the Guideline Support Calculation list page.
2. The list shows the date, children, tax year, total monthly support amount, and status of each calculation that has been saved in the case.
3. To view the input information, click on the link of the date and time of the calculation. This will take you to the Guideline Support Calculation Detail page. Draft
4. calculations can then be modified and either overwritten or saved as a new file.
5. Active calculations will be view only.

+ Dueling Calculations

Important: Use this process when:

- An PPS has more than one case that needs an order to be established or modified.

  Do Not Run Dueling Calculation if:
  - If PPS has multiple cases but was not the requesting party for the review, only generate the calculation in the case where the request was made. If the PPS was the requesting party, RAA will need to be initiated in all cases. If we are the requesting party, RAA will need to be initiated in all of PPS' cases where aid is active. Running a dueling calculation is not appropriate since we are not changing the order in the second case. Dueling will be done if both cases are before the court.

       ¡   A credit under "Other Child Support Paid" should be given instead in this situation and the CSS in court will run a second calculation in court to show what the guideline is without the credit for the other child support paid.

<u>Procedure:</u>

1. To perform the Dueling scenario, you must sign in to two (or more) sessions of CSE.
2. Access one of the cases in question in each session.
3. Complete the calculation in one of the cases and find out the total child support amount.
4. Complete the calculation in the second case taking into account the amount of child support from first case in the Child Support Paid (Other Relationship) field.
5. Return to the first case and enter the total amount of child support from the second case in the Child Support Paid (Other Relationship) field and re- calculate the amount.
6. Return to the second case, update the Child Support Paid (Other Relationship) field with the new amount from the first case, and recalculate. Continue the process until the total child support amount on both cases no longer changes, then save each case's calculation.
7.

Miscellaneous Scenarios

+ Zero Dollar Calculation

Scenario: A Guideline Calculation must be attached to every S&C, including $0.00 S&Cs. Some other legal actions may also require a guideline calculation to be attached, even if the action is requesting a $0.00 order. In these situations, a $0.00 When generating a $0.00 calculation must be created to attach to the legal actions in CSE.

1. On the Guideline Calculation List page, click the **Add** button.
2. Make sure all the appropriate children are displayed and selected in the **Dependent Information** section.
3. Scroll down to the bottom of the page and use the **Low Income Adjustment** drop down box to select "Yes".
4. Click the **Calculate Guideline Support** button. This will take you to the Guideline Support Calculation Result Detail page. Scroll to the
5. bottom of the page and use the **Status** drop down button to select "Active".
6. Click the Save button. This will take you to the Guideline Support Calculation List page with a confirmation notice.

+ Absent Mother - Multiple Dads

Scenario: In an absent mother case, there are two children with two different fathers, and the children are in Foster Care.

The CSE case construct would be as follows:

Case #1
PPS = Mom
PRS = Human Services System (Foster Care) PNC
(01)= Dad #1
PNC (02) = Dad #2
DEP (01) = Child #1
DEP (02) = Child #2

In this scenario, you would have one statewide case against mom, but you would run two separate Guideline Calculations.

    ¡   Run first calculation for Child #1 and "uncheck" Child #2 in the Dependent section.

    ¡   Run the second calculation for Child #2 and "uncheck" Child #1 in the Dependent section.

+ Absent Mother - Multiple PRSs (Multiple Statewide Cases)

Scenario: In an absent mother case, there are multiple children with the same father, and the children are with multiple PRSs

The CSE Case construct would be as follows:

Case #1 PPS	**Case #2** PPS
= Mom	= Mom
PRS = Human Services System PNC	PRS = Grandma
= Dad	PNC = Dad
DEP (01) = Child #1	DEP (02) = Child #2

In this scenario, you will have two statewide cases, because the PPS is the same and the PRSs are different. However, you will not be imputing income to either PRS. *If the PPS has no visitation with the child that is with grandma, proceed as follows:*

    ¡   You will run one calculation in one of the absent mother's statewide cases. You will bring in the other child from the other statewide case, run the calculation for all the children involved, and allocate the child support based on the age breakdown.

         ¡   To add the "Other Related IV-D" case into the calculation, you will need to add the case number on the "Related IV-D Case List" section on the "Court Caption" detail screen.

+ Adding an "Other Related IV-D Case"

1. Click the "**Legal Activities**" local link, then click the "**Court Caption List**" detail link.

2. From that page, click the appropriate **Court Case Number** hyperlink

3. At the bottom of the Court Caption Detail page, there is a section entitled, "Related IV-D case list". Click the ADD button to link another case. This takes you to the case search screen.
4. Search for the case as appropriate (generally search by county case number e.g. 0193060571-01). The results page will ask you to select the case and click the Select button. Once the Select button is clicked it will take you back to the "Related IV-D Case List."
5. To finish adding the related IV-D case, you must select the SAVE button. All children from the linked case will now be listed on the Support Calculation Detail page. If a case was linked in error, it can be removed by selecting the radio button to the left of the case and clicking the remove button
6.

+Guideline Calculation Shows Change in Payor (not an Establishment case)

ι   If the Guideline Calculation indicates that the "Other Parent or CP" is to pay the "NCP" the child support; proceed with the Stipulation or a Notice of Motion, whichever is applicable.

Important: If a case does not currently exist where the roles are reversed, do NOT automatically open a case against the payee based on these results. A request for services from the "new" payee would be required in order for a case to be opened.