

WASHINGTON STATE CHILD SUPPORT SCHEDULE

Including:

- Standards for Setting Support
- Instructions
- Economic Table
- Worksheets

and

CHILD SUPPORT ORDER SUMMARY REPORT FORM

Effective Date: July 1, 1990



OFFICE OF THE
ADMINISTRATOR FOR
THE COURTS

STATE OF WASHINGTON

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INTRODUCTION

The 1988 Legislature adopted SHB 1465 establishing a statewide Child Support Schedule with the intention of insuring adequate child support orders to meet a child's basic needs and to provide additional support commensurate with the parents' income, resources and standard of living. It was also intended that child support obligations be equitably apportioned between the parents. The Child Support Schedule was revised in 1989 pursuant to the November 1, 1988, Washington State Child Support Commission Report to the Legislature and again in 1990 pursuant to HB 2888. This 1990 version of the Washington State Child Support Schedule incorporates these changes.

This Child Support Schedule is comprised of:

- (1) The Standards for the Determination of Child Support adopted by RCW 26.19.010 and .040.
- (2) The Economic Table, which sets forth the basic child support obligation to be shared by the parents in proportion to their incomes. The Economic Table developed by the Commission is based on the 1972-73 Consumer Expenditure Survey as updated and revised by the federal government. It states ordinary child rearing expenditures based on the age of a child, number of children in a family, and the net income of the parents. Because the Table is income based, cost of living differences between areas of the state are indirectly taken into account.
- (3) The Worksheets and Instructions provide for the calculation of each parent's share of the support obligation. The Instructions should be read carefully while completing the worksheets.

Worksheet A contains five parts. Part I provides for the determination and allocation of the basic child support obligation. Included in the Table's basic support amount are ordinary expenses that are common to all children. These expenses are generally assumed to be paid according to the child's residential schedule. If an ordinary expense is assigned to one parent regardless of the residential schedule, a child support credit is provided for that parent in Part IV. Part II of the worksheet addresses the issues of health care and special child rearing expenses. While the amounts listed on the economic table cover ordinary health care expenses, extraordinary health care expenses as well as other special child rearing expenses (e.g. day care) are not included. These expenses as well as expenses that far exceed an average for an income group are added to the basic support obligation. Part III calculates the total support obligation. Part IV provides for child support credits and Part V determines the actual amount of money to be transferred from one parent to the other parent for the support of the child(ren).

Worksheet B is used to determine a residential schedule credit adjustment. This worksheet needs to be completed only if a residential schedule credit is desired.

Worksheet C provides additional factors for consideration when support is being determined and is required to be completed in each proceeding. Pursuant to RCW 26.19, all income and resources of each household must be disclosed and considered by the court. This worksheet also provides the basis for determining when a deviation from the standard calculation is appropriate.

Also included with the Child Support Schedule is a **CHILD SUPPORT ORDER SUMMARY REPORT FORM**. Pursuant to HB 2888 this form is required to be completed and filed with the county clerk in any proceeding where child support is established or modified.

RCW 26.19 requires that the child support worksheets are to be completed under penalty of perjury, that the court is not to accept incomplete worksheets or worksheets that vary from the worksheets developed by the Office of the Administrator for the Courts. A copy of the Child Support Schedule and Summary Report Form may be obtained from the Office of the Administrator for the Courts, 1206 S. Quince, Olympia, WA, 98504.

**STANDARDS FOR THE DETERMINATION OF
CHILD SUPPORT AND USE OF THE SCHEDULE**

1. The Washington Child Support Schedule shall be applied as follows:
 - a. in each county of the state;
 - b. in judicial and administrative proceedings;
 - c. in all proceedings in which child support is determined or modified;
 - d. for setting temporary and permanent support; and
 - e. for adjusting support orders instead of using a cost-of-living or escalation provision.
2. The parents' obligation for support shall be based on their combined net income, resources and special child rearing costs.
3. Monthly gross income shall include income from any source: salaries, wages, commissions, deferred compensation, bonuses, overtime, dividends, interest, trust income, severance pay, annuities, capital gains, social security benefits, workers compensation, unemployment, disability insurance benefits, gifts and prizes. AFDC, SSI, General Assistance, and Food Stamps shall be disclosed but shall not be included in gross income or be a reason to deviate from the schedule. Spousal maintenance or child support received from other relationships shall be disclosed and considered under Standards 12 and 13, but shall not be included in gross income.
4. Allowable deductions from gross income are income taxes, FICA, state industrial insurance, mandatory pension plan payments, and mandatory union/professional dues. Payment of child support or maintenance involving other relationships shall be disclosed and considered under Standards 12 and 13, but shall not be included as a deduction from gross income.

For self-employed persons, normal business expenses and self-employment taxes may be deducted. Justification shall be required for any business expense deduction about which there is disagreement.

Non-recurring overtime/bonus income may be separately identified and allowed as a discretionary deduction from gross income.

5. Tax returns for the preceding three years and current paystubs shall be provided to verify income and deductions. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.

In the absence of information to the contrary, a parent's income shall be based on the median income of year-round full-time workers as derived from the United States Bureau of Census, Current Population Reports. (See Instructions, Part I.)

6. The basic child support obligation derived from the economic table shall be allocated between the parents based on each parent's share of the combined monthly net income.
7. Ordinary health care expenses are included in the economic table. Monthly health care expenses that exceed five percent of the basic support obligation shall be considered extraordinary health care expenses. Extraordinary health care expenses shall be shared by the parents in the same proportion as the basic child support obligation.

Day care and special child rearing expenses such as tuition and long-distance transportation costs to and from the parents for visitation purposes are not included in the economic table. These expenses shall be shared by the parents in the same proportion as the basic child support obligation.

The court may exercise its discretion to determine the necessity for and reasonableness of all amounts ordered in excess of the basic child support obligation.

8. When combined monthly net income is less than \$600, a support order not less than \$25 per

month per child shall be entered.

When combined monthly net income exceeds \$7000, child support shall not be set at a level lower than that amount from the table, but the court has discretion to establish support at higher levels upon written finding of fact.

9. Neither parent's child support obligation shall exceed fifty percent (50%) of net earnings unless good cause is shown. Good cause could include possession of substantial wealth, children with day care expenses, special medical, educational, or psychological needs, and larger families.
10. Basic child support shall be allocated between the parents when a child stays overnight with the parent over twenty-five percent (25%) of the year. When this adjustment is sought, and the parents are not in agreement, the parent seeking the adjustment shall provide evidence to demonstrate the parents' actual past involvement with the child. However, the support payment should not be reduced if there will be insufficient funds available to meet the basic needs of the child in the house receiving the support, or if the child is receiving AFDC payments.
11. The presumptive amount of support shall be determined according to the schedule. Deviations must be explained in writing and supported by evidence. When reasons exist for deviation, discretion shall be exercised in considering the extent to which the factors would affect the support obligation.
12. Reasons for deviation may include the possession of wealth, shared living arrangement, extraordinary debt not voluntarily incurred, extraordinarily high income of a child, a significant disparity in the living costs of the parents due to conditions beyond their control, special needs of disabled children, and tax planning. The transfer payment amount may deviate if tax planning results in greater benefit to the child.
13. When there are children from other relationships, the schedule shall be applied to the mother, father and children of the relationship being considered. Deviations from the amount of support derived from this application may be based upon all the circumstances of both households. All income, resources, and support obligations paid and received shall be disclosed and considered. Support obligations include children in the home and children outside of the home.
14. The schedule shall be advisory and not mandatory for postsecondary educational support.
15. Wage income shall be imputed for parents who are voluntarily unemployed or voluntarily underemployed. A parent will not be deemed underemployed as long as that parent is gainfully employed on a full-time basis. Income shall not be imputed for an unemployable parent.
16. All income and resources of each parent's household shall be disclosed and considered by the court. The worksheets shall be completed under penalty of perjury and filed in every proceeding in which child support is determined. The court shall not accept incomplete worksheets or worksheets that vary from the worksheets developed by the Office of the Administrator for the Courts.

WASHINGTON STATE CHILD SUPPORT SCHEDULE

INSTRUCTIONS FOR WORKSHEET A: COMPUTATION OF THE CHILD SUPPORT OBLIGATION

Fill in the names and ages of the child(ren) whose support is at issue. Do not include children of other relationships.

PART I: BASIC SUPPORT OBLIGATION

MONTHLY GROSS INCOME

Monthly gross income is defined by Standard #3.

Enter only the income of the parents of the children whose support is at issue. Do not include wages and salaries of any other person. Income of other members of the household is to be listed on Worksheet C. If the income of a parent is unknown, see the instructions for Unknown Income.

Pursuant to Standard #5, tax returns for the preceding three years are required for income verification purposes.

Monthly Average of Income:

- If income varies during the year, divide the annual total of the income by 12.
- If paid weekly, multiply the weekly income by 52 and divide by 12.
- If paid every other week, multiply the two-week income by 26 and divide by 12.
- If paid twice a month (bi-monthly), multiply the bi-monthly income by 24 and divide by 12.

LINE 1a, Wages, Salaries, & Tips: Enter the average monthly total of all wages, salaries, commissions, and tips. Wages and salaries include bonus and overtime pay. (If a parent is not working full time see the instructions for Imputed Income.)

LINE 1b, Interest and Dividend Income: Enter the average monthly total of dividends and interest income.

LINE 1c, Business Income: Enter the average monthly income from self-employment after normal business expenses have been deducted. (If, after normal business expenses have been deducted, business income is negative, enter 0. Pursuant to Standard #4, justification shall be required for any business expense deduction about which there is a disagreement.)

LINE 1d, Other Income: Enter the average monthly total of other income. Other income includes, but is not limited to, deferred compensation, trust income, severance pay, annuities, capital gains, social security benefits, workers compensation, unemployment, disability insurance benefits, gifts, prizes, self-employment retirement plans, matching stock options and savings plans.

LINE 1e, Total Monthly Gross Income: Add the monthly income amounts for each parent (lines 1a through 1d) and enter the totals on line 1e.

Income Exclusions: Not included as gross income are maintenance awarded for any relationship, child support received for children of another relationship, educational grants or loans, or any benefits received from the following public assistance programs: Aid to Families with Dependent Children (AFDC), Supplemental Social Security (SSI), Food Stamps, and General Assistance. Pursuant to Standard #3, excluded income must be disclosed and listed on Worksheet C.

Imputed Income: Pursuant to Standard #15, the court has discretion in determining whether income is to be imputed. A parent who is working full time is not considered underemployed.

If income is imputed because a parent is voluntarily unemployed or underemployed, the past earnings or earnings potential of the parent should be considered in determining the amount of income imputed to that parent. This amount should be entered on line 1a as wages, salaries, and tips with the notation "imputed" added on that line.

Examples of voluntary unemployment may include a parent who quits a job or refuses to work in order to impact a child support obligation or a parent who is remarried or is cohabitating and not working.

Unknown Income: The following table shall be used to determine a parent's income only if there is no other information from which a parent's income can be determined or estimated. Examples of information from which income can be determined or estimated include: tax returns,

paystubs, and information about the parent's standard of living, or earning ability. (See Standard #5.)

<u>Approximate Median Net Monthly Income</u>		
<u>MALE</u>	<u>age</u>	<u>FEMALE</u>
\$ 878	15-19	\$ 850
\$ 988	20-24	\$ 876
\$ 1507	25-34	\$ 1177
\$ 1938	35-44	\$ 1325
\$ 2049	45-54	\$ 1276
\$ 1949	55-65	\$ 1190

U.S. Bureau of the Census, Statistical Abstract of the United States, 1989

[Net income has been determined by subtracting FICA (7.51 percent) and the tax liability for a single person (one withholding allowance).]

MONTHLY DEDUCTIONS FROM GROSS INCOME

Allowable monthly deductions from gross income are defined in Standard #4.

Pursuant to Standard #5, verification of all claimed deductions is required.

Monthly Average of Deductions: If a deduction is annual or varies during the year, divide the annual total of the deduction by 12 to determine a monthly amount.

LINE 2a, Income Taxes: Enter the monthly amount actually owed for state and federal income taxes. Do not include the income taxes paid on non-recurring income amounts entered on line 2e. (The amount of income tax withheld on a paycheck may not be the actual amount of income tax owed due to tax refund, etc. It is appropriate to consider tax returns from prior years as indicating the actual amount of income tax owed if income has not changed.)

LINE 2b, FICA/Self Employment Taxes, State Industrial Insurance Deductions: Enter the total monthly amount of FICA/Self-employment taxes owed and state industrial insurance deductions.

LINE 2c, Mandatory Union/Professional Dues: Enter the monthly cost of mandatory union or professional dues.

LINE 2d, Mandatory Pension Plan Payments: Enter the monthly cost of mandatory pension

plan payments.

LINE 2e, Non-recurring Income: Enter income from lines 1a through 1d that is not a regular, anticipated part of annual income. (An example would be a one time special bonus. This deduction is discretionary with the court.)

LINE 2f, Total Deductions From Gross Income: Add the monthly deductions for each parent (lines 2a through 2e) and enter the totals on line 2f.

LINE 3, Monthly Net Income: For each parent subtract total deductions (line 2f) from total monthly gross income (line 1e) and enter these amounts on line 3.

LINE 4, Combined Monthly Net Income: Add the parents' monthly net incomes (line 3) and enter the total on line 4.

LINE 5, Basic Child Support Obligation: In the work area provided on line 5 enter the basic support obligation amounts determined for each child. Add these amounts together and enter the total in the box on line 5. (To determine a per child basic support obligation see the following economic table instructions.)

ECONOMIC TABLE INSTRUCTIONS

The Economic Table is located on page 10.

To use the Economic Table to determine an individual support amount for each child:

- locate in the left-hand column the monthly net income amount closest to the amount entered on line 4 of Worksheet A; (round up when the combined monthly net income falls halfway between the two amounts in the left hand column.)
- locate on the top row the family size for the number of children for whom child support is being determined (When determining family size for the required worksheets do not include children from other relationships.);
- circle the two numbers in the columns listed below the family size that are across from the net income amount. The amount in the "A" column is the basic support amount for a child up to age 12. The amount in the "B" column is the basic support amount for a child 12 years of age or older.

LINE 6, Proportional Share of Income: Divide the monthly net income for each parent (line 3) by the combined monthly net income (line 4)

and enter these percentages (e.g. 0.67) on line 6. (The entries on line 6 when added together should equal 1.00.)

LINE 7, Each Parent's Basic Child Support Obligation: Multiply the total basic child support obligation (amount in box on line 5) by the income share proportion for each parent (line 6) and enter these amounts on line 7. (The amounts entered on line 7 added together should equal the amount entered on line 5.)

PART II: HEALTH CARE, DAY CARE, AND SPECIAL CHILD REARING EXPENSES

Pursuant to Standard #7, discretion may be exercised to determine the reasonableness and necessity of extraordinary and special expenses.

Unknown Expenses: Pursuant to Standard #7, if the amount of a health care, day care, or approved special child rearing expense is unknown, the expense shall be apportioned between the parents by the same percentage as the basic child support obligation (line 6). If an expense is to be apportioned in this manner, enter the notation "apportioned" on the appropriate line of the worksheet for that expense. In addition, the court order should also reflect that the particular expenses designated are to be apportioned in the same percentage as the basic child support obligation.

Monthly Average of Expenses: If a health care, day care, or special child rearing expense is annual or varies during the year, divide the annual total of the expense by 12 to determine a monthly amount.

HEALTH CARE EXPENSES

(The following allocation of ordinary and extraordinary health care expenses may not apply if the combined monthly net income exceeds \$2,500 and an alternative economic table has been adopted in the county where the action is filed.)

LINE 8a, Monthly Health Insurance Premiums Paid For Child(ren): List the monthly amount paid by each parent for health care insurance for the child(ren) of the relationship. (When determining an insurance premium amount do not include the portion of the premium paid by an employer or other third party and/or the portion of the premium that covers the parent or other household members.)

LINE 8b, Uninsured Monthly Health Care Expenses Paid For Child(ren): List the monthly amount paid by each parent for the health care expenses of the children of the relationship not reimbursed by insurance.

LINE 8c, Total Monthly Health Care Expenses: For each parent add the health insurance premium payments (line 8a) to the uninsured health care payments (line 8b) and enter these amounts on line 8c.

LINE 8d, Combined Monthly Health Care Expenses: Add the parents' total health care payments (line 8c) and enter this amount on line 8d.

LINE 8e, Maximum Ordinary Monthly Health Care: Enter the greater amount of either:
● 5 percent of the basic support obligation (line 5 x .05); or,
● \$20 times the number of children whose names are listed at the top of Worksheet A.

LINE 8f, Extraordinary Monthly Health Care Expenses: Subtract the maximum monthly health care deduction (line 8e) from the combined monthly health care payments (line 8d) and enter this amount on line 8f. (If the resulting answer is "0" or a negative number, enter a "0".)

The court order should reflect that reasonable health care costs not listed should be apportioned by the same percentage as the basic child support obligation (line 6) once the annual amount for the maximum ordinary health care (line 8e x 12) has been reached.

DAY CARE AND SPECIAL CHILD REARING EXPENSES

LINE 9a, Day Care Expenses: Enter average monthly day care costs.

LINE 9b, Education Expenses: Enter the average monthly costs of tuition and other related educational expenses.

LINE 9c, Long Distance Transportation Expenses: Enter the average monthly costs of long distance travel incurred pursuant to the residential or visitation schedule.

LINE 9d, Other Special Expenses: Identify any other special expenses and enter the average monthly cost of each.

LINE 9e, Total Day Care And Special Expenses: Add the monthly expenses for each parent (lines 9a through 9d) and enter these totals on line 9e.

LINE 10, Combined Monthly Total Of Day Care And Special Expenses: Add the parents' total expenses (line 9e) and enter this total on line 10.

LINE 11, Total Extraordinary Health Care, Day Care, And Special Expenses: Add the extraordinary health care payments (line 8f) to the combined monthly total of day care and special expenses (line 10) and enter this amount on line 11.

LINE 12, Each Parent's Obligation For Extraordinary Health Care, Day Care, And Special Expenses: Multiply the total extraordinary health care, day care, and special expense amount (line 11) by the income proportion for each parent (line 6) and enter these amounts on line 12.

PART III: TOTAL CHILD SUPPORT OBLIGATION

LINE 13, Total Support Obligation: For each parent add the basic child support obligation (line 7) to the obligation for extraordinary health care, day care, and special expenses (line 12). Enter these amounts on line 13.

PART IV: CHILD SUPPORT CREDITS

LINE 14a, Monthly Health Care Expenses Credit: Enter the total monthly health care expenses amounts from line 8c for each parent.

LINE 14b, Day Care And Special Expenses Credit: Enter the total day care and special expenses amounts from line 9e for each parent.

LINE 14c, Other Ordinary Expense Credit: If approval of an other ordinary expense credit is being requested, in the space provided, specify the expense and enter the average monthly cost in the column of the parent to receive the credit. *(It is generally assumed that ordinary expenses are paid in accordance with the child's*

residence. If payment of a specific ordinary expense does not follow this assumption, the parent paying for this expense may request approval of an ordinary expense credit. This credit is discretionary with the court.)

LINE 14d, Residential Schedule Credit: For father's residential schedule credit enter the amount listed on Worksheet B, line 26. For mother's residential schedule credit enter the amount listed on Worksheet B, line 27. *(Worksheet B is required to be completed if a residential schedule credit is being claimed.)*

LINE 14e, Total Support Credits: For each parent add the entries on lines 14 a through d and enter the totals on line 14e.

PART V: NET SUPPORT OBLIGATION AND TRANSFER PAYMENT

LINE 15, Net Support Obligation: For each parent, subtract the total support credits (line 14e) from the total support obligation (line 13) and enter the resulting amounts on line 15.

Transfer Payment: Pursuant to the following directions, circle the amount entered on line 15 that will be the transfer payment amount.

- If no residential schedule credit has been claimed on line 14d the transfer payment is the amount entered on line 15 in the column of the parent with whom the child(ren) will reside for less than 25 percent of the time. That parent should transfer that amount to the other parent for the support of the child(ren).
- If a residential schedule credit is claimed on line 14d, the transfer payment is the positive amount entered on line 15. The parent with the positive amount should transfer that amount to the other parent for the support of the child(ren). *(If a residential schedule credit is claimed the amounts entered on line 15 should be exactly the opposite of each other. For example, if one parent's amount is \$500, the other parent's amount should be \$500.)*

CONTINUE TO WORKSHEET C.

WASHINGTON STATE CHILD SUPPORT SCHEDULE

INSTRUCTIONS FOR WORKSHEET B: RESIDENTIAL SCHEDULE ADJUSTMENT

This worksheet should be completed if any child listed on Worksheet A spends more than 25 percent of the year (91 nights) with each parent and a residential schedule credit is desired, or if more than one child is listed on Worksheet A and one or more of the children will spend more than 75 percent of the year with one parent and the other child or children will spend 75 percent of the year with the other parent (a situation formerly identified as "split custody").

Separate calculations must be performed for each of the children.

LINE 16, List Children: List each child's name. *(List only the names of the children entered at the top of Worksheet A.)*

LINE 17, Basic Support Obligation: For each child enter the basic support amount listed in the work space on Worksheet A, line 5.

ORDINARY EXPENSES PER CHILD

LINE 18a, Total Monthly Health Care Expenses: Enter the per child monthly amount paid by the parents for health care insurance and uninsured medical expenses. *(To determine a per child health insurance premium amount, if unknown, divide the entry on line 8a by the number of children. Then add the resulting amounts to each child's portion of uninsured health care expenses (line 8b) to determine the per child total monthly health care expenses. The total of all amounts entered on line 18a should equal the amount entered on Worksheet A, line 8d.)*

LINE 18b, Maximum Ordinary Monthly Health Care: For each child enter the greater amount of either:
● 5 percent of the basic support obligation (line 18 x .05); or,
● \$20

LINE 18c, Ordinary Health Care Amount: For each child enter the lesser amount of either total monthly health care expenses (line 18a) or maximum ordinary monthly health care (line 18b).

LINE 18d, Other Ordinary Expenses: For each child enter the monthly amount paid by the parents for other ordinary expenses. *(The total of all amounts entered on line 18d should equal the total of the amounts entered on Worksheet A, line 14c.)*

LINE 18e, Total Ordinary Expenses: For each

child add the ordinary health care amount (line 18c) to other ordinary expenses (line 18d) and enter this amount on line 18e.

LINE 19, Adjusted Basic Support: For each child subtract total ordinary expenses (line 18e) from the basic support amount (line 17) and enter this amount on line 19.

LINES 20 and 22, Overnights with Father and Mother: Enter the number of overnights per year each child will be spending with each parent. *(For each child, the overnights with father plus the overnights with mother should equal 365.)*

LINES 21 and 23, Proportional Overnights with Father and Mother: Divide each parent's overnights (lines 20 and 22) by 365 and enter the resulting percentages (e.g. 0.50) on lines 21 (father's) and 23 (mother's). *(For each child, father's proportional overnights plus mother's proportional overnights should total 1.00.)*

LINES 24 and 25, Credit Proportions for Father and Mother: Instructions appear on the worksheet. *(The credit proportion calculations incorporate the 25 percent threshold required pursuant to Standard #10 and adjust the support such that a 50-50 sharing of residential time between the parents results in a 50-50 sharing of the basic support monies contributed by both.)*

LINE 26, Father's Residential Schedule Credits: For each child, multiply father's credit proportion (line 24) by the adjusted basic support (line 19) and enter this amount on line 26.

LINE 27, Mother's Residential Schedule Credits: For each child multiply mother's credit proportion (line 25) by the adjusted basic support (line 19) and enter this amount on line 27.

RETURN TO WORKSHEET A, LINE 14d.

WASHINGTON STATE CHILD SUPPORT SCHEDULE

INSTRUCTIONS FOR WORKSHEET C: ADDITIONAL FACTORS FOR CONSIDERATION

This worksheet must be completed whether or not a deviation is requested.

Enter on this worksheet information about assets (line 28 a through h), debts (line 29), and other relationships (lines 30 through 35). Pursuant to RCW 26.19 all income and resources of each parent's household shall be disclosed. This information may also be used as a basis for a deviation from a standard calculation support amount. (RCW 26.19.010(7) defines "standard calculation" as "the amount of child support which is owed as determined from the worksheets before any deviation is considered".)

Reasons for deviations may be found in Standards 9 through 13.

If a deviation is made, the child support order must include the support obligation of each parent prior to deviation, the support obligation of each parent after deviation, and the reason for deviation.

Maintenance Considerations: *If maintenance is being paid or received because of another relationship, information about that other relationship may be reviewed and maintenance may be considered as representing child support, wealth (pay-off of assets in the prior relationship), support for a dependent ex-spouse, or a combination of the above.*

Children From Other Relationships: *When there are children from other relationships, the schedule shall first be applied to the mother, father and children of the relationship being considered on Worksheets A and B. Discretion may then be used to deviate from that amount of support by considering the information on*

Worksheet C. Deviations may be based on all the circumstances of both households. All income, resource and support obligations paid and received shall be disclosed and considered. Support obligations include children in the home and children outside the home.

No one formula for determining the deviation is suitable for all the varying family situations. The Commission adopted the following principles for the situation involving children from other relationships:

- *Each child has an equal right to share in a parent's income and the schedule should avoid creating economic disincentives for remarriage.*
- *The actual amount of support ordered for each child of a parent may vary, however, because of the financial situation of the other parent of the child.*
- *An approach of directly counting the income of a new spouse may act as a disincentive for remarriage for either parent. The approach for deviation must treat both parents in the same way, either including or excluding the income of new spouses and the needs of other children.*

If a deviation is made because of children of other relationships, the method used to compute the amount of each parent's support obligation should be described.

Nonparental Custody Cases: *When the children do not reside with either parent, the household income and resources of the children's custodian(s) should be listed on line 36.*

**Economic Table
Monthly Basic Support Obligation Per Child**

(This table shall be used in all administrative proceedings. Check with the Superior Court Clerk where the case is filed to see if an alternative economic table is being used in that county.)

(KEY: A = AGE 0-11 B = AGE 12-18)

Combined Monthly Net Income	One Child Family		Two Children Family		Three Children Family		Four Children Family		Five Children Family	
	A	B	A	B	A	B	A	B	A	B
0	For income less than \$600, see Standard No. 8.									
100										
200										
300										
400										
500										
600	133	164	103	127	86	106	73	90	63	78
700	155	191	120	148	100	124	85	105	74	91
800	177	218	137	170	115	142	97	120	84	104
900	199	246	154	191	129	159	109	135	95	118
1000	220	272	171	211	143	177	121	149	105	130
1100	242	299	188	232	157	194	133	164	116	143
1200	264	326	205	253	171	211	144	179	126	156
1300	285	352	221	274	185	228	156	193	136	168
1400	307	379	238	294	199	246	168	208	147	181
1500	327	404	254	313	212	262	179	221	156	193
1600	347	428	269	333	225	278	190	235	166	205
1700	367	453	285	352	238	294	201	248	175	217
1800	387	478	300	371	251	310	212	262	185	228
1900	407	503	316	390	264	326	223	275	194	240
2000	427	527	331	409	277	342	234	289	204	252
2100	447	552	347	429	289	358	245	303	213	264
2200	467	577	362	448	302	374	256	316	223	276
2300	487	601	378	467	315	390	267	330	233	288
2400	506	626	393	486	328	406	278	343	242	299
2500	526	650	408	505	341	421	288	356	251	311
2600	545	674	424	523	353	437	299	369	261	322
2700	565	698	439	542	366	453	310	383	270	334
2800	584	722	454	561	379	468	320	396	279	345
2900	604	746	469	579	391	484	331	409	289	357
3000	623	770	484	598	404	499	342	422	298	368
3100	643	794	499	617	417	515	352	435	307	380
3200	662	819	514	635	429	531	363	449	317	391
3300	682	843	530	654	442	546	374	462	326	403
3400	701	866	544	672	454	561	384	475	335	414
3500	719	889	559	690	466	576	394	487	344	425
3600	738	912	573	708	478	591	404	500	353	436
3700	757	935	588	726	490	606	415	512	362	447
3800	775	958	602	744	502	621	425	525	371	458
3900	794	981	617	762	515	636	435	538	379	469
4000	812	1004	631	779	527	651	445	550	388	480
4100	831	1027	645	797	539	666	455	563	397	491
4200	850	1050	660	815	551	681	466	575	406	502
4300	868	1073	674	833	563	696	476	588	415	513
4400	885	1094	688	849	574	709	485	599	423	523
4500	902	1114	700	865	584	722	494	611	431	533
4600	918	1135	713	881	595	736	503	622	439	543
4700	935	1155	726	897	606	749	512	633	447	552
4800	951	1176	739	913	617	762	521	644	455	562
4900	968	1196	752	929	627	775	530	655	463	572
5000	984	1216	765	944	638	789	539	667	471	582
5100	1001	1237	778	960	649	802	548	678	478	591
5200	1017	1257	790	976	659	815	557	689	486	601
5300	1034	1278	803	992	670	828	567	700	494	611
5400	1050	1298	816	1008	681	842	576	711	502	621
5500	1067	1318	829	1024	691	855	585	723	510	630
5600	1083	1339	842	1039	702	868	594	734	518	640
5700	1100	1359	855	1055	713	881	603	745	526	650
5800	1116	1380	867	1071	724	894	612	756	534	660
5900	1133	1400	880	1087	734	908	621	767	542	669
6000	1149	1420	893	1103	745	921	630	779	550	679
6100	1166	1441	906	1119	756	934	639	790	557	689
6200	1182	1461	919	1135	766	947	648	801	565	699
6300	1199	1482	932	1150	777	961	657	812	573	709
6400	1215	1502	945	1166	788	974	666	823	581	718
6500	1232	1522	957	1182	798	987	675	835	589	728
6600	1248	1543	970	1198	809	1000	684	846	597	738
6700	1265	1563	983	1214	820	1014	693	857	605	748
6800	1281	1584	996	1230	831	1027	702	868	613	757
6900	1298	1604	1009	1246	841	1040	711	879	621	767
7000	1314	1624	1022	1261	852	1053	720	891	629	777
7000+	For income greater than \$7000, see Standard No. 8.									

Worksheet A
Computation of the Child Support Obligation

Mother _____

Father _____

County _____

Superior Court Case Number _____

Children and Ages:			
Part I: Basic Support Obligation (See Instructions)			
	Father	Mother	
1. Monthly Gross Income			
a. Wages, Salaries, and Tips	\$	\$	
b. Interest and Dividend Income	\$	\$	
c. Business Income	\$	\$	
d. Other Income	\$	\$	
e. Total Gross Income (add lines 1a through 1d)	\$	\$	
2. Monthly Deductions from Gross Income			
a. Income Taxes	\$	\$	
b. FICA/Self-Employment Taxes, State Industrial Insurance	\$	\$	
c. Mandatory Union/Professional Dues	\$	\$	
d. Mandatory Pension Plan Payments	\$	\$	
e. Non-recurring Income	\$	\$	
f. Total Deductions from Gross Income (add lines 2a through 2e)	\$	\$	
3. Monthly Net Income (line 1e minus line 2f)			
\$	\$	\$	
4. Combined Monthly Net Income (add father's and mother's monthly net incomes from line 3)			
	\$	\$	
5. Basic Child Support Obligation (enter total amount in box _____)			
Child #1 _____ Child #3 _____	\$	\$	
Child #2 _____ Child #4 _____	\$	\$	
6. Proportional Share of Income (each parent's net income from line 3 divided by line 4)			
7. Each Parent's Basic Child Support Obligation (multiply each number on line 6 by line 5)			
Part II: Health Care, Day Care, and Special Child Rearing Expenses (See Instructions)			
8. Health Care Expenses			
a. Monthly Health Insurance Premiums Paid for Child(ren)			
	\$	\$	
b. Uninsured Monthly Health Care Expenses Paid for Child(ren)			
	\$	\$	
c. Total Monthly Health Care Expenses (line 8a plus line 8b)			
	\$	\$	
d. Combined Monthly Health Care Expenses (Add father's and mother's totals from line 8c)			
	\$	\$	
e. Maximum Ordinary Monthly Health Care			
	\$	\$	
f. Extraordinary Monthly Health Care Costs (line 8d minus line 8e, if "0" or negative, enter "0")			
	\$	\$	
Continue to Page 2			

Part II: Health Care, Day Care, and Special Child Rearing Expenses (cont.)		
9. Day Care and Special Expenses	Father	Mother
a. Day Care Expenses	\$	\$
b. Education Expenses	\$	\$
c. Long Distance Transportation Expenses	\$	\$
d. Other Special Expenses (list below)	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
e. Total Day Care and Special Expenses (add lines 9a through 9d)	\$	\$
10. Combined Monthly Total of Day Care and Special Expenses (add father's and mother's total day care and special expenses from line 9e)	\$	\$
11. Total Extraordinary Health Care, Day Care, and Special Expenses (line 8f plus line 10)	\$	\$
12. Each Parent's Obligation for Extraordinary Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 11)	\$	\$
Part III: Total Child Support Obligation		
13. Total Support Obligation (line 7 plus line 12)	\$	\$
Part IV: Child Support Credits (See Instructions)		
14. Child Support Credits		
a. Monthly Health Care Expenses Credit	\$	\$
b. Day Care and Special Expenses Credit	\$	\$
c. Other Ordinary Expense Credit (list below, expenses must have court approval)	\$	\$
	\$	\$
d. Residential Schedule Credit (from worksheet B, lines 26 and 27)	\$	\$
e. Total Support Credits (add lines 14a through 14d)	\$	\$
Part V: Net Support Obligation and Transfer Payment (See Instructions)		
15. Net Support Obligation (line 13 minus line 14e)	\$	\$
Continue to Worksheet C		

This worksheet has been certified by the State of Washington Office of the Administrator for the Courts.

Photocopying of the worksheet is permitted.

**Worksheet B
Residential Schedule Adjustment**

Mother _____

Father _____

County _____

Superior Court Case Number _____

Complete Worksheet B if a residential schedule credit is allowable and desired pursuant to Standard #10 and the instructions.				
16. List Children (first name only)				
17. Basic Support Obligation Per Child (from worksheet A, line 5 - individual amounts)	\$	\$	\$	\$
18. Ordinary Expenses Per Child				
a. Total Monthly Health Care Expenses	\$	\$	\$	\$
b. Maximum Ordinary Monthly Health Care	\$	\$	\$	\$
c. Ordinary Health Care Amount (lesser amount of 18a or 18b)	\$	\$	\$	\$
d. Other Ordinary Expenses	\$	\$	\$	\$
e. Total Ordinary Expenses Per Child (line 18c plus line 18d)	\$	\$	\$	\$
19. Adjusted Basic Support (line 17 minus line 18e)	\$	\$	\$	\$
20. Overnights with Father				
21. Proportional Overnights with Father (divide each entry on line 20 by 365)				
22. Overnights with Mother				
23. Proportional Overnights with Mother (divide each entry on line 22 by 365)				
24. Father's Credit Proportion (for each child subtract .25 from the entry on line 21 and multiply the resulting amount times 2) Note: For answers less than 0 enter "0" For answers greater than 1.0 enter "1.0" For answers between 0 and 1 enter exact amount				
25. Mother's Credit Proportion (for each child subtract .25 from the entry on line 23 and multiply the resulting amount times 2) Note: For answers less than 0 enter "0" For answers greater than 1.0 enter "1.0" For answers between 0 and 1 enter exact amount				
26. Father's Residential Schedule Credits (for each child multiply the entry on line 24 times the entry on line 19)	\$	\$	\$	\$
27. Mother's Residential Schedule Credits (for each child multiply the entry on line 25 times the entry on line 19)	\$	\$	\$	\$
Return to Worksheet A, line 14d				

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**Worksheet C
Additional Factors for Consideration**

Mother _____

Father _____

County _____

Superior Court Case Number _____

This worksheet must be completed regardless of whether or not a deviation is being requested. Pursuant to RCW 26.19 the resources and income of each parent's household must be considered.		
	Father's Household	Mother's Household
28. List the estimated present value of all major household assets. (if there is a new marriage, include assets held in the new household)		
a. Real Estate	\$	\$
b. Stocks and Bonds	\$	\$
c. Vehicles	\$	\$
d. Boats	\$	\$
e. Pensions/IRAs/Bank Accounts	\$	\$
f. Cash	\$	\$
g. Insurance Plans	\$	\$
h. Other	\$	\$
29. List liens against assets owned by the household and/or any extraordinary debt.		
a.	\$	\$
b.	\$	\$
c.	\$	\$
d.	\$	\$
e.	\$	\$
30. List the monthly household income not attributable to these proceedings.		
a. Income of new spouse	\$	\$
b. Income of other adults in household	\$	\$
c. Child support received from another relationship	\$	\$
d. Extraordinary income of children	\$	\$
e. Income from any assistance programs (i.e., AFDC, SSI, Food Stamps, etc.)	\$	\$
f. Maintenance received from another relationship	\$	\$
g. Other (describe)	\$	\$
31. Monthly child support paid for other children	\$	\$
32. Maintenance Paid for Prior Relationships	\$	\$
33. Children not of this relationship living in the household (first names and ages)		
34. New spouse's name.		
35. Names of other adults living in the household		
Continue to Page 2		

