

, Plaintiff, Petitioner

against

CHILD SUPPORT WORKSHEETS

, Defendant, Respondent

This worksheet is submitted by who is the parent in the above action. All numbers used are YEARLY figures. Convert weekly or monthly figures to annualized numbers. (References are to DRL Section 240(1-b).)

STEP 1 MANDATORY PARENTAL INCOME (b)(5) FATHER MOTHER
1. Gross (total) income (as reported on most recent Federal tax return, or as computed in accordance with Internal Revenue Code and regulations). (b)(5)(i). \$ 80,044 \$ 35,642

The following items MUST be added if not already included in Line 1:

2. Investment income: (b)(5)(ii) \$
3. Workers' compensation: (b)(5)(iii)(A) \$
4. Disability benefits: (b)(5)(iii)(B) \$
5. Unemployment insurance benefits: (b)(5)(iii)(C) \$
6. Social Security benefits: (b)(5)(iii)(D) \$
7. Veterans' benefits: (b)(5)(iii)(E) \$
8. Pension retirement income: (b)(5)(iii)(F) \$
9. Fellowships and stipends: (b)(5)(iii)(G) \$
10. Annuity payments: (b)(5)(iii)(H) \$
11. If self-employed, depreciation greater than straight-line depreciation used in determining business income or investment credit: (b)(5)(vi)(A) \$
12. If self-employed, entertainment and travel allowances deducted from business income to the extent the allowances reduce personal expenditures: (b)(5)(vi)(B) \$
13. Former income voluntarily reduced to avoid child support: (b)(5)(v) \$
14. Income voluntarily deferred: (b)(5)(iii) \$

List how you obtained the defendant's income for these calculations:

A. TOTAL MANDATORY INCOME: \$ 80,044 \$ 35,642

STEP 2 NON-MANDATORY PARENTAL INCOME

15. Income attributable to non-income producing assets: (b)(5)(iv)(A) \$
16. Employment benefits that confer personal economic benefits (such as meals, lodging, memberships, autos, etc.) (b)(5)(iv)(B) \$
17. Fringe benefits of employment: (b)(5)(iv)(C) \$
18. Money, goods and services provided by relatives and friends: (b)(5)(iv)(D) \$

B. TOTAL NON-MANDATORY INCOME \$ 0 \$ 0

C. TOTAL INCOME (add Line A + Line B) \$ 80,044 \$ 35,642

STEP 3 DEDUCTIONS

19. Expenses of investment income listed on line 2: (b)(5)(ii).	\$	<input type="text"/>	\$	<input type="text"/>
20. Unreimbursed business expenses that do not reduce personal expenditures: (b)(5)(vii)(A).	\$	<input type="text"/>	\$	<input type="text"/>
21. Alimony or maintenance actually paid to a former spouse: (b)(5)(vii)(B).	\$	<input type="text" value="3,000"/>	\$	<input type="text" value="0"/>
22. Alimony or maintenance paid to the other parent but only if child support will increase when alimony stops: (b)(5)(vii)(C).	\$	<input type="text" value="5,500"/>	\$	<input type="text" value="0"/>
23. Child support actually paid to other children the parent is legally obligated to support: (b)(5)(vii)(D).	\$	<input type="text" value="1,440"/>	\$	<input type="text" value="0"/>
24. Public assistance: (b)(5)(vii)(E).	\$	<input type="text" value="0"/>	\$	<input type="text" value="0"/>
25. Supplemental security income: (b)(5)(vii)(F).	\$	<input type="text"/>	\$	<input type="text"/>
26. New York City or Yonkers income or earnings taxes actually paid: (b)(5)(vii)(G).	\$	<input type="text"/>	\$	<input type="text"/>
27. Social Security taxes (FICA) actually paid: (B)(5)(vii)(H).	\$	<input type="text"/>	\$	<input type="text"/>
D. TOTAL DEDUCTIONS	\$	<input type="text" value="9,940"/>	\$	<input type="text" value="0"/>
E. FATHER'S INCOME (Line C minus Line D).	\$	<input type="text" value="70,104"/>		
F. MOTHER'S INCOME (Line C minus Line D).			\$	<input type="text" value="35,642"/>
STEP 4(b)(4) G. COMBINED PARENTAL INCOME: (Line E plus Line F).			\$	<input type="text" value="105,746"/>

STEP 5(b)(3) and (c)(2)

Number of people for whom support is being determined:

MULTIPLY Line G (up to \$80,000) by 25% (the proper percentages are 17% for 1 child, 25% for 2 children, 29% for 3 children, 31% for 4 children, or 35% (minimum) for 5 or more children) and insert in line H.

H. COMBINED CHILD SUPPORT:

STEP 6(c)(2)

I. DIVIDE the noncustodial parent's amount on Line E or Line F by the amount of line G to obtain the percentage allocated to the non-custodial parent. %.

STEP 7(c)(2)

J. MULTIPLY line H by Line I:

STEP 8(c)(3)

K. DECIDE the amount of child support to be paid on any combined parental income exceeding \$80,000 per year (\$25,746 in this case), using the percentages in Step 5 or the factors in Step 11-C or both. \$ 4,267

Note: For line K, we continue to apply the same 66.29 percent to any income over \$80,000.

L. ADD line J and Line K. \$ 17,526

This is the amount of child support to be paid by the noncustodial parent to the custodial parent for all costs of the children, except for child care expenses, health care expenses, and college, post-secondary, private, special or enriched education.

STEP 9 SPECIAL NUMERICAL FACTORS

CHILD CARE EXPENSES

M. Cost of child care resulting from custodial parent's

- seeking work (c)(6). working. attending elementary education.
- attending secondary education. attending higher education.
- attending vocational training leading to employment: (c)(4).

\$ 2,400

N. MULTIPLY Line M by Line I:

This is the amount the non-custodial parent must contribute to the custodial parent for child care.

\$ 1,591

HEALTH EXPENSES (c)(5)

O. Reasonable future health care expenses not covered by insurance... \$ 840

P. MULTIPLY Line O by Line I:
This is the amount the noncustodial parent must contribute to the custodial parent for health care or pay directly to the health care provider... \$ 557

Q. EDUCATIONAL EXPENSE
If appropriate, see STEP 11(b). (c)(7)... \$

STEP 10 LOW INCOME EXEMPTIONS (d)

R. Insert amount of noncustodial parent's income from Line E or Line F:. . \$ 70,104

S. Add amounts on Lines L, N, P and Q. ("Basic child support"): \$ 19,674

T. SUBTRACT Line S from Line R.. \$ 50,430

Federal Poverty Level for 2004: \$ 9,310
Self-support Reserve (135% of Poverty Level):. \$ 12,569

If Line T is more than the self-support reserve for this current year, then the low income exemptions do not apply and child support remains as determined in STEPS 8 and 9. If so, go to STEP 11. The self-support reserve is 135% of the official Federal poverty level for a single person household as promulgated by the U.S. Dept. of Health and Human Services and modified on April 1st of each year.

If Line T is less than the Federal poverty level for this current year, then complete Lines U, V and W.

U. Insert amount of non-custodial parent's income from line E or line F:. . \$

V. Self-support reserve:. \$

W. Subtract Line V from Line U:. \$

If Line W is more than \$300 per year, then Line W is the amount of basic child support. If line W is less than \$300 per year, then basic child support must be a minimum of \$300 per year. The defendant may attempt to show that he/she cannot pay this minimum amount.

If Line T is greater than Federal poverty level for 2004, but is less than the self-support reserve, then complete Lines X, Y and Z.

X. Insert amount of noncustodial parent's income from Line E or Line F:. \$

Y. Self-support reserve:. \$

Z. SUBTRACT Line Y from Line X:. \$

If Line Z is more than \$600 per year, then Line Z is the amount of basic child support. If Line Z is less than \$600 per year, then basic child support must be a minimum of \$600 per year. The defendant may attempt to show that he/she cannot pay the minimum amount. Child support payment (from line S, W, or Z, as appropriate).

(This line is not part of the official form). \$ 19,674

STEP 11 NON-NUMERICAL FACTORS

(a) NON-RECURRING INCOME (e)

A portion of non-recurring income, such as life insurance proceeds, gifts and inheritances or lottery winnings, may be allocated to child support. The law does not mention a specific percentage for such non-recurring income. Such support is not modified by the low income exemptions. Enter any relevant information:

(b) EDUCATIONAL EXPENSES (c)(7)

New York's child support law does not contain a specific percentage method to determine how parents should share the cost of education of their children. Traditionally, the courts have considered both parents' complete financial circumstances in deciding who pays how much. The most important elements of financial circumstances are income, reasonable expenses and financial resources such as savings and investments. Enter any relevant information:

(c) ADDITIONAL FACTORS (f)

Section 240(1-b) of the Domestic Relations Law lists 10 factors that should be considered in deciding on the amount of child support for (i) combined incomes of more than \$80,000 per year or (ii) to vary the numerical result of these steps because the result is "unjust or inappropriate."

These factors are:

1. The financial resources of the parents and the child.
 2. The physical and emotional health of the child and his/her special needs and aptitudes.
 3. The standard of living the child would have enjoyed if the marriage or household was not dissolved.
 4. The tax consequences to the parents.
 5. The non-monetary contributions the parents will make toward the care and well-being of the child.
 6. The educational needs of the parents.
 7. The fact that the gross income of one parent is substantially less than the gross income of the other parent.
 8. The needs of the other children of the noncustodial parent for whom the non custodial parent is providing support, but only (a) if Line 22 is not deducted; (b) after considering the financial resources of any other person obligated to support the other children; and (c) if the resources available to support the other children are less than the resources available to support the children involved in this matter.
 9. If a child is not on public assistance, the amount of extraordinary costs of visitation (such as out-of-state travel) or extended visits (other than the usual two to four week summer visits), but only if the custodial parent's expenses are substantially reduced by the visitation involved.
 10. Any other factor the court decides is relevant.
- Enter any relevant information.

NON-JUDICIAL DETERMINATION OF CHILD SUPPORT (h)

Outside of court, parents are free to agree to any amount of support, so long as they sign a statement that they have been advised of the provisions of Section 240(1-b) of the Domestic Relations Law. However, the court cannot approve agreements of less than \$300 per year. This minimum is not per child, meaning that the minimum for three (3) children is \$300 per year, not \$900 per year. In addition, the courts retain discretion over awards of child support.

The foregoing have been carefully read by the undersigned, who states that they are true and correct.

:
:
:

STATE OF NEW YORK, COUNTY OF , ss.:

I, , being duly sworn, depose and say that: I am
the in this action; I have
read this Child Support Worksheet and I know its contents; they are true to
my own knowledge, except as to the matters stated to be upon information and
belief, and as to those I believe them to be true.

:
:

Sworn to before me on

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