

SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF _____

-----X

Plaintiff,

Index No.: _____

-against-

Defendant

-----X

COMBINED WORKSHEET FOR-POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT (FOR CONTESTED CASES)

This Worksheet was prepared by Plaintiff Defendant,

and applies to: Post-Divorce Maintenance

Child Support

See Instructions at p. 6 followed by List of Appendices

NOTE: If your Divorce Action was commenced before January 25, 2016, Do not fill out this Worksheet.¹

To assist you in making the calculations on this Worksheet, you may use the Maintenance/Child Support Calculators posted on the Court’s Divorce Resources website at <http://www.nycourts.gov/divorce/MaintenanceChildSupportTools.shtml>. They are provided for your convenience as a tool. They have been tested with many scenarios to assure accuracy with appropriate entry of data. You may wish to make the calculations yourself on the Appendices to this Worksheet. Neither this Worksheet nor the Calculators are meant to predict what the court will order as to maintenance or child support in your case. Comments and questions about this Worksheet or the Calculators should be sent to NYMatCalc@nycourts.gov

If you decide to use the Calculator, you must copy your work onto the applicable Appendix.

1. ENTER INCOME OF PARTIES: CHECK THE BOX TO INDICATE HOW YOU MADE THE CALCULATION

Use the **Calculator** **OR** Use **Appendix A** to make the calculation

A. Enter Plaintiff’s Annual Income from **Line 18 of Appendix A** or **Line 18 of Part A of the Calculator** \$ _____

B. Enter Defendant’s Annual Income from **Line 18 of Appendix A** or **Line 18 of Part A of the Calculator** \$ _____

NOTE: If you do not know your spouse’s income write “unknown.”

¹ The Maintenance Guidelines Law and Amendments to the Child Support Standards Act enact by Chapters 269 and 387, Laws of 2015, apply only to divorce actions commenced on or after January 25, 2016.

2. DETERMINE WHO IS THE PAYOR AND WHO IS THE PAYEE

A. Enter the higher of **Lines 1A** and **1B**.

The person with the higher income is the **MAINTENANCE PAYOR**. \$ _____

B. Enter the lower of **Lines 1A** and **1B**.

The person with the lower income is the **MAINTENANCE PAYEE**. \$ _____

3. CALCULATE GUIDELINE MAINTENANCE AWARD ON INCOME UP TO AND INCLUDING \$178,000

A. Check the box to indicate how you made the calculation:

Use the Calculator and enter the Annual Guideline Maintenance Award from **Line 19 of Part B of the Calculator** in **Line 3B**.

OR

Use **Appendix B** to make the calculation and enter the amount from **Line 19 of Appendix B** in **Line 3B** below

B. The Guideline Award of Maintenance (based on Maintenance Payor's

Income up to \$178,000) is: \$ _____

4a. THE COURT WILL DETERMINE HOW LONG THE MAINTENANCE AWARD WILL BE PAYABLE. ²

Please enter:

i) The number of years you were married _____

ii) The range that maintenance would be payable according to the **Advisory Schedule in Appendix E** _____

*Note: Multiply the number of years you have been married by the percentages in **Appendix E** to give the range for that number of years married. For example, if you have been married 10 years on the date your action was commenced, the Advisory Schedule advises a duration of 15%- 30% times the number of years married.*

Multiply 10 x 15% = 1.5; Multiply 10 x 30%= 3. Write 1.5 – 3 years on line ii) above.

iii) How many years are you asking the Court to order that maintenance shall be payable? _____

iv) Please describe retirement assets, benefits and retirement eligibility (age and other requirements) of you and your spouse if you can on the lines below. If you do not know them, write, "unknown."

² The court **must** determine how long the maintenance award will be paid using the 15 Factors for Post-Divorce Maintenance in App. D., and the court **may** also consider the Advisory Schedule for Duration of Award in App.E setting forth percentages of the length of the marriage for which maintenance may be payable.

4b. INDICATE FACTORS FOR COURT TO CONSIDER IN ORDERING MAINTENANCE ON INCOME IN EXCESS OF \$178,000 PER YEAR¹, ADJUSTING AWARD OF MAINTENANCE ON INCOME UP TO \$178,000 BECAUSE IT IS UNJUST OR INAPPROPRIATE², OR SETTING THE DURATION OF POST-DIVORCE MAINTENANCE AWARD³

List any factors you would like the Court to consider in its decision after reviewing the **15 post-divorce maintenance factors**:

Attach an additional page if needed and check the box below:

Additional Page Attached

NOTES:

¹ **Maintenance Award on Portion of Maintenance Payor's Income above \$178,000:** If the Maintenance Payor's income exceeds \$178,000, the Court may award an additional amount of maintenance. In making such decision, the Court shall consider the **15 factors for post-divorce maintenance**.

² **Unjust or Inappropriate Awards:** If a party believes that the Guideline Maintenance Award on income up to \$178,000 is unjust or inappropriate, the party can ask the Court to order the Maintenance Payor to pay an adjusted amount. In making such decision, the Court shall consider the **15 factors for post-divorce maintenance**.

³ **Duration of Award of Maintenance:**

The court **must** determine how long the maintenance award will be paid using the 15 Post-Divorce Maintenance Factors, and the court **may** also consider the Advisory Schedule for Duration of Award setting forth percentages of the length of the marriage for which maintenance may be payable.

**The 15 factors for post-divorce maintenance pursuant to DRL§ 236(B)(6)(e)(1) are set forth in Appendix D
 The Advisory Schedule for Post-Divorce Maintenance pursuant to DRL§ 236(B) (6) (f) (1) is set forth in Appendix E**

5. CALCULATE BASIC ANNUAL CHILD SUPPORT OBLIGATION

If there are unemancipated children of the marriage, calculate the amount of child support that must be paid to the custodial parent (CP) by the non-custodial parent (NCP).

A. Check the box to indicate how you made the calculation:

Use the Calculator and enter the amount from **Part C - IV, Line 1 of the Calculator** in **Line 5B** below

OR

Use **Appendix G** to make the calculation and enter the amount from **Section IV Line 1 of Appendix G** in **Line 5B** below

B. The Annual Basic Child Support Obligation. \$ _____

B. LIST ANY FACTORS YOU WOULD LIKE THE COURT TO CONSIDER IN ORDERING CHILD SUPPORT ON INCOME IN EXCESS OF \$143,000¹, OR ADJUSTING AN AWARD OF CHILD SUPPORT BECAUSE IT IS UNJUST OR INAPPROPRIATE,² AFTER REVIEWING THE 10 CHILD SUPPORT ADJUSTMENT FACTORS LISTED ON APPENDIX F:

NOTES:
¹ Child Support on Combined Parental Income above \$143,000: If the Combined Parental Income exceeds \$143,000, the Court may award an additional amount of child support. In making such decision, the Court will consider the 10 child support adjustment factors and/or the child support percentage.
² If a party believes that NCP's Annual Child Support Obligation is unjust or inappropriate, the party can ask the Court to order the NCP to pay an adjusted amount after considering the 10 child support adjustment factors.
The 10 child support adjustment factors pursuant to DRL §240(1-b) (f) are listed on Appendix F.

6. CONTINUED

Attach an additional page if needed and check the box below:

Additional Page Attached

I have carefully read this statement and attest that it is true and accurate to the best of my knowledge.

Subscribed and Sworn to before me

on _____

Signature of Plaintiff Defendant

Print or type name

NOTARY PUBLIC

Signature of Attorney, if any

Print or type name

Attorney's Address

Attorney's Telephone Number

INSTRUCTIONS FOR COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

SECTION 1

Complete Income Computations for Plaintiff and Defendant by either of the following methods:

- ▶ Use the Calculator. If you use the Calculator, copy the figures onto Appendix A
- or
- ▶ Make the calculations yourself on **Appendix A** to the Worksheet
- Check the applicable box on the Worksheet that indicates which method you chose to make the calculations.
- Enter the result of your calculations from **Line 18 of Part A of the Calculator** or **Line 18 of Appendix A** on **Lines 1A and 1B** on page 1 of the Worksheet. If you do not know your spouse's income, write the word "unknown" in the relevant section.

SECTION 2

- Determine whether Plaintiff or Defendant has greater income; that spouse will be called the "**maintenance payor**" and the other spouse will be called the "**maintenance payee**." Enter amounts on **Lines 2A and 2B** of **Section 2** of the Worksheet

SECTION 3

- Calculate the annual guideline award of maintenance on income up to and including \$178,000, and any low income adjustment, by either of the following methods:
 - ▶ use the Calculator. If you use the Calculator, copy the figures onto Appendix B
 - or
 - ▶ make the calculations yourself on **Appendix B** to the Worksheet
- Check the applicable box on the Worksheet that indicates which method you chose to make the calculations
- Enter the result of your calculations from **Line 19 of Part B of the Calculator** or **Line 19 of Appendix B** on **Line 3B** of the Worksheet. This is the annual guideline award of maintenance on income up to and including \$178,000 after adjustment for low income, if any

SECTION 4a and b

- Fill in the requested information in 4a (see **Appendix E**) and in 4b (see **Appendix D**).

SECTION 5 (SKIP SECTIONS 5 AND 6 IF THERE ARE NO CHILDREN OF THE MARRIAGE)

- Calculate the Annual Child Support Obligation by either of the following methods:
 - ▶ use the Calculator. If you use the Calculator, copy the figures onto Appendix G.
 - or
 - ▶ make the calculations yourself on **Appendix G** to the Worksheet
- Check the applicable box on the Worksheet that indicates which method you chose to make the calculations
- Enter the **Basic Annual Child Support Obligation** from **Part C - IV, Line 1 of the Calculator** from **Section IV, Line 1 of Appendix G** onto **Line 5B** of the Worksheet

SECTION 6

- Fill in the factors you would like the court to consider, if applicable, after consulting Appendix F.

After you have completed Sections 1- 6 of the Worksheet, sign your name on Page 5 of the Worksheet before a notary public and print your name below the line. If you are represented by an attorney, the attorney should also sign. Then submit the original of the Worksheet to the court. Have a copy served on your spouse and keep a copy for yourself. Attach copies of your most recent tax returns and W-2 statements if you have not already submitted them.

LIST OF APPENDICES FOR COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

APPENDIX A.

Itemization of Income and Deductions

APPENDIX B.

**Calculation of Guideline Amount of Maintenance up to and Including
\$178,000 and Adjustment for Low Income**

APPENDIX C.

Intentionally Left Blank

APPENDIX D.

**15 Factor for Court to Consider for Post-Divorce Maintenance Where
Income Exceeds \$178,000 or in Connection with Adjustment of Award
up to \$178,000 or in Considering Duration of Award**

APPENDIX E.

Advisory Schedule for Duration of Post-Divorce Maintenance

APPENDIX F.

**10 Child Support Adjustment Factors Where Income Exceeds \$143,000
or When Considering Adjustment of Award (see DRL 240(1-b)(f))**

APPENDIX G.

Calculation of Annual Basic Child Support Obligation

Eff. 3/1/17, Ch. 269 and 387, Laws of 2015

APPENDIX A

COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

Itemization of Income and Deductions

I. GROSS INCOME *(Annual Figures Only)*

	PLAINTIFF	DEFENDANT
1. Gross (total) income (as should have been or should be reported in most recent federal income tax return)	\$ _____	\$ _____
2. Investment income (not already included in item 1) reduced by amount expended in connection with the investments	_____	_____
3. Income or compensation from the following sources (not already included in items 1 or 2)	_____	_____
a. deferred compensation	_____	_____
b. worker's compensation	_____	_____
c. disability benefits	_____	_____
d. unemployment insurance benefits	_____	_____
e. social security benefits	_____	_____
f. veterans benefits	_____	_____
g. pensions and retirement benefits	_____	_____
h. fellowships and stipends	_____	_____
i. annuity payments	_____	_____
4. Former income or resources voluntarily reduced	_____	_____
5. Self-employment deductions (not already included in items 1 or 2)	_____	_____
a. depreciation deduction in excess of straight-line	_____	_____
b. entertainment and travel allowances if they reduce personal expenditures	_____	_____
6. Other Income not already listed above (including but not limited to: Income from non-income producing assets; employment "perks" and reimbursed expenses to the extent that they reduce personal expenses; fringe benefits as a result of employment; money, goods and services provided by friends and relatives)	_____	_____
7. Income from Income Producing Property distributed or to be distributed pursuant to a final judgment of divorce.		
8. GROSS ANNUAL INCOME <i>(Add lines 1-7)</i>	\$ _____ PLAINTIFF	\$ _____ DEFENDANT

II. DEDUCTIONS *(Annual Figures Only)*

	PLAINTIFF	DEFENDANT
9. Unreimbursed employee business expenses (except to extent expenses reduce personal expenditures)	\$ _____	\$ _____
10. Alimony or maintenance actually paid to non-party spouse pursuant to court order or agreement.	_____	_____
11. Child support actually paid pursuant to court order or agreement for non-party child	_____	_____
12. Public assistance <i>Note: enter zero unless included in Gross Income</i>	_____	_____
13. Supplemental social security Income <i>Note: enter zero unless included in Gross Income</i>	_____	_____
14. N.Y.C. or Yonkers taxes	_____	_____
15. Federal Insurance Contributions Act (FICA) Social Security taxes. . .	_____	_____
16. Federal Insurance Contributions Act (FICA) Medicare taxes	_____	_____
17. TOTAL ANNUAL DEDUCTIONS <i>(Add lines 9-16)</i>	\$ _____	\$ _____

III. NET INCOME

18. NET ANNUAL INCOME <i>(Subtract line 17 from line 8 and insert on lines 1A and 1B of the Worksheet)</i>	\$ _____	\$ _____
	PLAINTIFF	DEFENDANT

APPENDIX B

COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

Calculation of Guideline Maintenance Award on Maintenance Payor's Income up to and Including \$178,000; Includes Possible Low Income Adjustment

I. BASIC CALCULATION

STEP A: INCOME OF MAINTENANCE PAYOR AND MAINTENANCE PAYEE

1. Enter Maintenance Payor's income from Line 2A on page 1 of the Worksheet:
If this amount is greater than \$178,000, enter \$178,000 \$ _____
2. Enter Maintenance Payee's income from Line 2B on page 1 of the Worksheet \$ _____

STEP B:

CALCULATE RESULT 1 and RESULT 2 USING FORMULAS B(1) AND B(2) BELOW; THEN ANSWER QUESTIONS IN STEP C AND STEP D TO DETERMINE WHETHER RESULT 1 OR RESULT 2 APPLIES

STEP B(1)(3): Multiply Line 1 (Maintenance Payor's Income) by 20% \$ _____

STEP B(1)(4): Multiply Line 2 (Maintenance Payee's Income) by 25% \$ _____

STEP B(1)(5): Subtract Line 4 from Line 3: **Result 1** \$ _____

STEP B(2)(3): Multiply Line 1 (Maintenance Payor's Income) by 30% \$ _____

STEP B(2)(4): Multiply Line 2 (Maintenance Payee's Income) by 20% \$ _____

STEP B(2)(5): Subtract Line 4 from Line 3: **Result 2** \$ _____

STEP C: 6 Will child support be paid for children of the marriage? **YES**__ **NO**__

STEP D: 7. Is the Maintenance Payor the Non-Custodial Parent? **YES**__ **NO**__

RESULT 1 OF STEP B(1) WILL APPLY IF THE ANSWERS TO BOTH OF THE QUESTIONS IN STEP C AND STEP D IS YES. RESULT 2 OF STEP B(2) WILL APPLY IF THE ANSWER TO EITHER QUESTION IN STEP C OR STEP D IS NO.

STEP E: COMPLETE THE CALCULATIONS BELOW to arrive at Result 3:

8. Add Lines 1 and 2 \$ _____

9. Multiply 40% of Line 8. \$ _____

10. Subtract Line 2 from Line 9: **Result 3**. \$ _____

11. Enter the lower of **Result 3** from Line 10 and Line 5 (from STEP B, **Result 1** or **Result 2**, whichever applies), but if Line 11 is less than or equal to zero, enter zero \$ _____

THIS IS THE CALCULATED GUIDELINE AMOUNT

II. THE LOW INCOME ADJUSTMENT

STEP F: *(Determine if the low income adjustment applies)*

- 12. Enter Maintenance Payor's Income from Line 1 \$ _____
- 13. Enter calculated guideline amount from Line 11. - \$ _____
- 14. Subtract Line 13 from Line 12. \$ _____
 - ▶ *If Line 14 is greater than \$16,281, there is no low income adjustment.
Enter the amount from Line 11 in Line 18.*
 - ▶ *If Line 14 is less than \$16,281, there is a low income adjustment.
Go to Step G to calculate the amount of the award.*

STEP G: *(Determine the amount of the award after the low income adjustment)*

- 15. Enter Maintenance Payor's income from Line 1 \$ _____
- 16. Enter \$16,281 (the Self Support Reserve)*. - \$ _____
- 17. Subtract Line 16 from Line 15. \$ _____
 - ▶ *If the amount on Line 17 is greater than zero, enter that amount in Line 18.*
 - ▶ *If the amount on Line 17 is less than or equal to zero, enter zero in Line 18.*
- 18. Amount owed after low income adjustment. \$ _____

III. AWARD

- 19. Enter the amount as directed in either Step F or Step G, whichever applies.
Also enter this amount in Line 3B of the Worksheet. \$ _____

* Every March 1st the Self -Support Reserve changes. You may find the most current figures at https://newyorkchildsupport.com/quick_links.html. The current level of the Self-Support Reserve is \$16,281.

APPENDIX C INTENTIONALLY OMITTED

COMBINED WORKSHEET FOR MAINTENANCE GUIDELINES AND, IF
APPLICABLE, CHILD SUPPORT STANDARDS ACT

APPENDIX D

COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

15 FACTORS FOR POST-DIVORCE MAINTENANCE PURSUANT TO DRL §236B(6)(E)(1) FOR ADJUSTMENT OF AWARD, FOR DURATION OF AWARD, OR WHERE PAYOR'S INCOME EXCEEDS \$178,000

1. the age and health of the parties;
2. the present or future earning capacity of the parties, including a history of limited participation in the workforce;
3. the need of one party to incur education or training expenses;
4. the termination of a child support award before the termination of the maintenance award when the calculation of maintenance was based upon child support being awarded which resulted in a maintenance award lower than it would have been had child support not been awarded;
5. the wasteful dissipation of marital property, including transfers or encumbrances made in contemplation of a matrimonial action without fair consideration;;
6. the existence and duration of a pre-marital joint household or a pre-divorce separate household;
7. acts by one party against another that have inhibited or continue to inhibit a party's earning capacity or ability to obtain meaningful employment. Such acts include but are not limited to acts of domestic violence as provided in section four hundred fifty-nine-a of the social services law;
8. the availability and cost of medical insurance for the parties;
9. the care of children or stepchildren, disabled adult children or stepchildren, elderly parents or in-laws provided during the marriage that inhibits a party's earning capacity;;
10. the tax consequences to each party;
11. the standard of living of the parties established during the marriage;
12. the reduced or lost earning capacity of the payee as a result of having foregone or delayed education, training, employment or career opportunities during the marriage;
13. the equitable distribution of marital property and the income or imputed income on the assets so distributed;
14. the contributions and services of the payee as a spouse, parent, wage earner and homemaker and to the career or career potential of the other party; and
15. any other factor which the court shall expressly find to be just and proper.

APPENDIX E

COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

THE COURT MAY DETERMINE THE DURATION OF POST-DIVORCE MAINTENANCE IN ACCORDANCE WITH THE FOLLOWING ADVISORY SCHEDULE: BUT IN ANY EVENT, THE COURT MUST CONSIDER THE 15 POST-DIVORCE MAINTENANCE FACTORS SET FORTH IN APPENDIX D.

Length of Marriage	Percent of the length of the marriage for which maintenance will be payable
0 up to and including 15 years	15% - 30%
More than 15 up to and including 20 years	30% - 40%
More than 20 years	35% - 50%

APPENDIX F

COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

10 CHILD SUPPORT ADJUSTMENT FACTORS PURSUANT TO DRL §240(B-1)(F) FOR ADJUSTMENT OF AWARD OR WHERE COMBINED PARENTAL INCOME EXCEEDS \$143,000

1. The financial resources of the custodial and non-custodial parent, and those of 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 had the marriage or household not been dissolved;
4. The tax consequences to the parties;
5. The non-monetary contributions that the parents will make toward the care and well-being of the child;
6. The educational needs of either parent;
7. A determination that the gross income of one parent is substantially less than the other parent's gross income;
8. The needs of the children of the non-custodial parent for whom the non-custodial parent is providing support who are not subject to the instant action and whose support has not been deducted from income pursuant to subclause (D) of clause (vii) of subparagraph five of paragraph (b) of this subdivision, and the financial resources of any person obligated to support such children, provided, however, that this factor may apply only if the resources available to support such Children are less than the resources available to support the children who are subject to the instant action;
9. Provided that the child is not on public assistance (i) extraordinary expenses incurred by the non-custodial parent in exercising visitation, or (ii) expenses incurred by the non-custodial parent in extended visitation provided that the custodial parent's expenses are substantially reduced as a result thereof; and
10. Any other factors the court determines are relevant in each case, the court shall order the non-custodial parent to pay his or her pro rata share of the basic child support obligation, and may order the non-custodial parent to pay an amount pursuant to paragraph (e) of this subdivision.

APPENDIX G

COMBINED WORKSHEET FOR POST-DIVORCE MAINTENANCE GUIDELINES AND, IF APPLICABLE, CHILD SUPPORT STANDARDS ACT

CALCULATION OF ANNUAL BASIC CHILD SUPPORT OBLIGATION

I. ADJUST FOR MAINTENANCE AND COMPUTE BASIC CHILD SUPPORT BEFORE LOW INCOME ADJUSTMENT OR ADD-ONS

1. Enter the amount of the guideline award of maintenance on Income of Maintenance Payor up to \$178,000 from Line 3B of the Worksheet; OR, if you have an agreement as to maintenance with your spouse, enter the agreed amount instead (and provide the written agreement or other proof to the court to prove the correct amount). **Note: if neither party seeks maintenance, enter zero instead**..... \$ _____
2. Net Annual Income of Party with lower income, adjusted for Maintenance (Line 1 above plus Line 1A or 1B of the Worksheet, whichever is lower)... \$ _____
3. Net Annual Income of Party with higher income adjusted for Maintenance (Line 1A or 1B of the Worksheet, whichever is higher, minus line 1 above)... \$ _____
4. Combined Parental Income adjusted for Maintenance
(Total 2 plus 3) \$ _____
5. Determine whether the Non-Custodial parent (NCP) is the party with the higher or lower income and enter the Income of the NCP from Line 2 or 3, whichever applies \$ _____

ALSO ENTER THIS AMOUNT IN Section II, Line 1

- 5a. Enter the NCP's Percentage Share of Combined Parental Income _____%

Note: Divide Line 5 by Line 4

Note: The percentage share is sometimes referred to as the "pro rata share."
You will use this same percentage for the NCP's share of Mandatory Add-on Expenses in Section III below.

- 5b. Enter the CP's Percentage Share of Combined Parental Income. _____%

Note: Divide Custodial Parent ("CP")'s Income (from Line 2 or Line 3, whichever applies), by Line 4

Note: The percentage share is sometimes referred to as the "pro rata share." You will use this same percentage for the CP's share of Mandatory Health insurance Expenses in Section III below

6. Enter the percentage that applies based on the number of children _____%

% 1 child =17%; 2 children =25%; 3 children =29%; 4 children =31%;
5 children= 35% (minimum)

7. Multiply the percentage in Line 6 by Combined Parental Income from Line 4, but only up to \$143,000 of Combined Parental Income \$ _____

This is the Combined Child Support on Combined Income up to \$143,000

Example: If Combined Parental Income in Line 4 is \$150,000, and if there are 2 children, multiply \$143,000 by 25%.

8. Multiply amount in Line 7 by percentage in Line 5a \$ _____

This is the **NCP's Annual Percentage Share of Child Support on Combined Parental Income up to and including \$143,000.**

ALSO ENTER THIS AMOUNT IN SECTION II, Line 2

Lines 9-9c below are for information only and are not to be included in the totals in this worksheet.

9. Compute Child Support on Combined Parental Income Above \$143,000, if any.

If there is none, skip to Section II below.

9a. If there is Combined Parental Income above \$143,000, enter the amount of such Income you asking the Court to use for child support. \$ _____

9b. Multiply amount in Line 9a by percentage in Line 6

This is Combined Child Support on Income above \$143,000 you are asking the court to consider for Child Support \$ _____

9c. Multiply Line 9b by the percentage in Line 5a

This is the NCP's Annual Percentage Share of Income Above \$143,000 that you are asking the court to consider for Child Support. \$ _____

NCP'S ANNUAL BASIC PAYMENT will be the total of Line 8 plus any possible increase at the court's discretion after consideration of the 10 child support adjustment factors and /or the child support percentage for child support on combined parental income in excess of \$143,000, if any. This is the amount the NCP must pay to the CP for all of the children's costs and expenses, before possible low income adjustment (See Section II), Add On Ex- penses (see Section III), and possible adjustment at the Court's discretion if the Court finds such amount to be unjust and inappropriate based on consideration of the 10 child support adjustment factors (See Appendix F).

II. DETERMINE WHETHER LOW INCOME EXEMPTION APPLIES

1. NCP's Annual Income (Line 5 of Section I) \$ _____

2. Basic Child Support Obligation (Line 8 of Section I) \$ _____

3. Subtract Line 2 from Line 1 \$ _____

This is the NCP's Annual Income after the Basic Child Support Obligation \$ _____

▶ *If Line 3 is less than the Self-Support Reserve (SSR) of \$16,281, there will be a low income adjustment.*

▶ *If Line 3 is less than the SSR of \$16,281 but greater than \$12,060 (poverty level), child support shall be the greater of \$600 or the difference between NCP Income and the SSR of \$16,281. Proceed to Line 4a to compute the difference. Enter the greater of \$600 or the difference in Line 4b. (Note: Add-on expenses may apply in the Court's discretion).*

▶ *If Line 3 is equal to or greater than the Self-Support Reserve (SSR) of \$16,281, there will be no low income adjustment. Skip the rest of this section and proceed to Section III below.*

▶ *If Line 3 is less than \$12,060 (the poverty level), the Basic Child Support shall be \$300 ¹; Enter \$300 in Line 4b below. Add on Expenses will not apply.*

4a. NCP Income minus SSR: Subtract \$16,281 from amount in Line 1. \$ _____

4b. Enter the Basic Child Support Obligation with Low Income

Exemption if applicable \$ _____

In Line 4b, enter \$300 if Line 3 is less than \$12,060.

ALSO ENTER THIS AMOUNT ON LINE 5B at page 2 of the Worksheet.

Skip Section III.

OR

In Line 4b, enter the greater of \$600 and Line 4a, if Line 3 is greater than \$12,060 but less than \$16,281. Then proceed to Section III.

OR

In Line 4b, enter amount from Line 2 if Line 3 is equal to or greater than \$16,281. Then Proceed to Section III.

¹ However, if the Court finds such amount to be unjust and inappropriate, based on the factors in DRL§ 240 (1-b)(f), the Court can order the NCP to pay less than \$300 per year.

III. ADD-ON EXPENSES (SKIP THIS SECTION IF THE BASIC CHILD SUPPORT OBLIGATION WITH LOW INCOME EXEMPTION IS \$300) IF LINE 3 of SECTION II IS LESS THAN THE SSR BUT GREATER THAN THE POVERTY LEVEL, THE COURT HAS DISCRETION WHETHER OR NOT TO AWARD THE MANDATORY ADD ON EXPENSES (see DRL 240(1-b)(d)).

A. Mandatory Child Care Expenses

1. Enter annual cost of child care (child care costs from custodial parent's working, or receiving elementary, secondary or higher education or vocational training leading to employment.) \$ _____
2. NCP's Percentage Share of Child Care Expenses (from Line 5a of Section I) _____%
3. NCP's Dollar Share of Child Care Expenses (multiply Line 1 x line 2) \$ _____

B. Mandatory Health Expenses (health insurance premiums and future unreimbursed health-related expenses)

- 4a. NCP's % share of health insurance premiums and future unreimbursed health-related expense _____%
- 4b. CP's % share of health insurance premiums and future unreimbursed health-related expense _____%
5. Annual cost of health insurance for the children \$ _____
6. Does the NCP provide the Health Insurance? **YES** _____ **NO** _____
- 6a. If No, NCP's dollar share of Health Insurance (added to the Basic Child Support Obligation) (multiply Line 4a x line 5) . . . \$ _____
- 6b. If yes, CP's dollar Share of Health Insurance (deducted from Basic Child Support Obligation)(multiply Line 4b x line 5). . . \$ _____
7. Health Care Adjustment (Add amount from Line 6a or subtract amount from Line 6b, whichever applies) \$ _____
8. Total Mandatory Add-On Expenses (Total Lines 3 and 7) \$ _____
9. For Information Only, (not to add to the totals in this Worksheet), enter the total Discretionary Expenses for Child Care and Education if you are asking the Court to consider awarding **t h e m** ** \$ _____

**** Note:** In addition to Mandatory Add-On Expenses in A and B above, the Court may determine and apportion additional Discretionary Expenses for child care expenses, and additional Discretionary Expenses for education.

IV. BASIC ANNUAL CHILD SUPPORT OBLIGATION *

Add Line 4b of Section II and Line 8 of Section III, BUT

IF LINE 3 of SECTION II IS LESS THAN THE SSR BUT GREATER THAN THE POVERTY LEVEL (the “SSR Adjustment”) KEEP IN MIND THAT THE TOTAL MAY BE LOWER AFTER THE COURT DECIDES WHETHER TO AWARD THE ADD-ON EXPENSES.

NCP’s Basic Child Support Obligation Adjusted for low income
from Line 4b of Section II \$ _____

NCP’s Total Share of Mandatory Child Care Expenses
from Line 3 of Section III \$ _____
NOTE: Leave this blank for the Court to fill in if there is an SSR Adjustment

NCP’s Total Share of Mandatory Health Insurance Premiums for the Children
from Line 7 of Section III \$ _____
NOTE: Leave this blank for the Court to fill in if there is an SSR Adjustment

Total Line 1 Section IV \$ _____

**This is the NCP’s Annual Basic Payment Adjusted for Low Income
If any, Including Add On Expenses and Health Insurance
Adjustment, if applicable**

ENTER THIS AMOUNT ON LINE 5B of the Worksheet

* **Note:** The Basic Annual Child Support Obligation will also include whatever the Court may order the NCP to pay in child support on combined parental income above \$143,000, if any, after considering the 10 child support adjustment factors and/or the child support percentage.