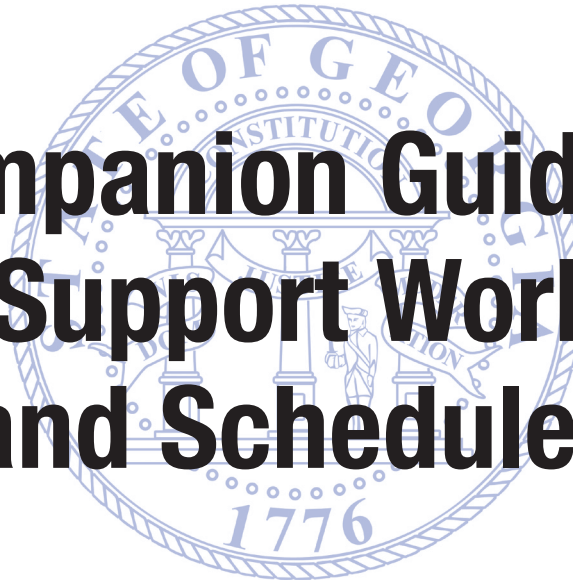


Companion Guide to Child Support Worksheet and Schedules



Introduction

This Companion Guide is authored by the Staff of the Georgia Child Support Commission, with editorial assistance from the Honorable Tom Campbell; Alexis Faro; Rebecca Crumrine; Johanna Kiehl; Kayann Hayden West; Donna Stevens; and Regina Quick. While the contents of this Companion Guide have been prepared by the Staff of the Child Support Commission and family court judge/attorneys well experienced with the issues of child support, this Companion Guide, itself, should not be cited as legal authority. We hope it will serve as a guide in preparing accurate Child Support Worksheets.

Staff of the Child Support Commission: Jill Radwin, Esq., Elaine Johnson; and, Debra Oliver. The Child Support Commission is administered by the Georgia Administrative Office of the Courts.

Purpose

The purpose of this Companion Guide is to highlight specific entry lines found on the Child Support Worksheet which have caused confusion or have been identified by both the trial and appellate courts as “hot” topics that need to be addressed. In some cases, incorrect completion of the Child Support Worksheet could greatly impact the amount of child support and fail to comply with the statutory requirements of O.C.G.A. §19-6-15, or otherwise known as the “Child Support Guidelines.” This guide does NOT serve as a replacement for the Child Support Worksheets’ User Guides. For line-by-line instruction, please refer to the User Guides. For more information on the law, please refer to O.C.G.A. §19-6-15. To access the Child Support Worksheets, User Guides and O.C.G.A. §19-6-15, please go to: <http://www.georgiacourts.gov/csc>. To make certain you are using the correct and most current version of the Child Support Worksheet, it is advisable to download a new version every few months. The Commission Staff will attempt to alert judges and Child Support attorneys when there is a new version available.

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Case Identifying Information and More

Make sure all of your court documents reflect the correct court, names of the parties, and civil action numbers.

CHILD SUPPORT WORKSHEET

IN THE _____ COURT OF _____ COUNTY
STATE OF GEORGIA

DHS, ex rel., o/b/o

Civil Action Case No.: _____

IV-D Case No.: _____

* Plaintiff,
vs.
* Defendant,

Comments for Court:

Initial Action
 Modification

Date of Initial Child Support Order: _____

Mother: _____ Father: _____

Child Support Worksheet - Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.

Beside the numbers below, enter the Name and Birth Date of all Children for Whom Support is Being Determined in This Case

Included	* Name	Birth Date	Included	* Name	Birth Date
1. <input type="checkbox"/>			7. <input type="checkbox"/>		
2. <input type="checkbox"/>			8. <input type="checkbox"/>		
3. <input type="checkbox"/>			9. <input type="checkbox"/>		
4. <input type="checkbox"/>			10. <input type="checkbox"/>		
5. <input type="checkbox"/>			11. <input type="checkbox"/>		
6. <input type="checkbox"/>			12. <input type="checkbox"/>		

Total Number of Children: _____ 0 _____ Noncustodial Parent Mother Father

Submitted by: _____ Nonparent Custodian

Lines 12 and 14 are enterable fields; all other fields will automatically calculate and display amounts.

	Mother	Father	Total
1. Monthly Gross Income	\$ -	\$ -	\$ -
2. Monthly Adjusted Income <i>From Schedule B, Lines 9 or 14.</i>	\$ -	\$ -	\$ -
3. Pro Rata Shares of Combined Income	\$ -	\$ -	\$ -
4. Basic Child Support Obligation (from the Table)			\$ -
5. Pro rata shares of Basic Child Support Obligation	\$ -	\$ -	
6. Adjustment for Work Related Child Care and Health Insurance Expenses <i>From Schedule D, Line 5.</i>	\$ -	\$ -	
7. Adjusted Child Support Obligation <i>Total of Lines 5 & 6.</i>	\$ -	\$ -	
8. Adjustment for Additional Expenses Paid. <i>From Schedule D, Line 3.</i>	\$ -	\$ -	
9. Presumptive Amount of Child Support <i>Line 8 subtracted from Line 7.</i>	\$ -	\$ -	

The amount on Line 9 is the Presumptive Child Support Amount.

GEORGIA

Child Support Worksheet - CSC Standard Form
Child_Support_Worksheet_and_Schedules_v8.3.xls 2010v8.3
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Enter date of initial child support order ONLY if this is a modification action. O.C.G.A. §19-6-15(a)(18)(B).

Use this space for explanatory comments; not to communicate specific allegations to the court.

Children and Parents

CHILDREN OF THE CURRENT CASE

Only children in the current case should be listed here. **Check the box next to each child being considered in the calculations for this worksheet.** (Note: Separate worksheets should be prepared in cases of split parenting. O.C.G.A. §19-6-15(l).) Children should be named in the Order and on the Child Support Worksheet. **Not having all of the minor children listed on the Child Support Worksheet impacts the final child support amount.** Children in the current case cannot be included as Qualified Other Children in Schedule B.

IN THE _____ COURT OF _____ COUNTY
STATE OF GEORGIA

DHS, ex rel., o/b/o

Civil Action Case No.: _____

IV-D Case No.: _____

* Plaintiff,
vs.
* Defendant,

Comments for Court:

Initial Action
 Modification

Date of Initial Child Support Order: _____

Mother: _____ Father: _____

Child Support Worksheet - Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.

Beside the numbers below, enter the Name and Birth Date of all Children for Whom Support is Being Determined in This Case

Included	* Name	Birth Date	Included	* Name	Birth Date
1. <input type="checkbox"/>			7. <input type="checkbox"/>		
2. <input type="checkbox"/>			8. <input type="checkbox"/>		
3. <input type="checkbox"/>			9. <input type="checkbox"/>		
4. <input type="checkbox"/>			10. <input type="checkbox"/>		
5. <input type="checkbox"/>			11. <input type="checkbox"/>		
6. <input type="checkbox"/>			12. <input type="checkbox"/>		

Total Number of Children: _____

Submitted by: _____

	Noncustodial Parent	Mother
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

Lines 12 and 14 are enterable fields; all other fields will automatically calculate and display amounts.

	Mother	Father	Total
1. Monthly Gross Income	\$ -	\$ -	\$ -
2. Monthly Adjusted Income <i>From Schedule B, Lines 9 or 14.</i>	\$ -	\$ -	\$ -
3. Pro Rata Shares of Combined Income	\$ -	\$ -	\$ -
4. Basic Child Support Obligation (from the Table)			\$ -
5. Pro rata shares of Basic Child Support Obligation	\$ -	\$ -	
6. Adjustment for Work Related Child Care and Health Insurance Expenses <i>From Schedule D, Line 5.</i>	\$ -	\$ -	
7. Adjusted Child Support Obligation <i>Total of Lines 5 & 6.</i>	\$ -	\$ -	
8. Adjustment for Additional Expenses Paid. <i>From Schedule D, Line 3.</i>	\$ -	\$ -	
9. Presumptive Amount of Child Support <i>Line 8 subtracted from Line 7.</i>	\$ -	\$ -	

The amount on Line 9 is the Presumptive Child Support Amount.

GEORGIA

Child Support Worksheet - CSC Standard Form
Child_Support_Worksheet_and_Schedules_v8.3.xls 2010v8.3
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NONCUSTODIAL PARENT (NCP)

- » A parent must be identified as the NCP in the Child Support Worksheet for a child support determination, even if the custodial arrangement is a “shared parenting” arrangement. See O.C.G.A. §19-6-15 (a)(9) and (14).
- » The parent selected as the NCP on the worksheet must be the NCP identified in the order as responsible for the child support obligation.
- » The parent designated as the NCP for the purpose of paying child support must be selected or the “low income” and the “parenting time” deviations will not calculate. Once someone is designated as noncustodial parent in the Child Support Worksheet, then the parenting time deviation on Schedule E (line 13) can be used to adjust the amount of support if appropriate. The same is true for the low income deviation on Schedule E (line 1).
- » For the purpose of a child support determination, the noncustodial parent is the parent with whom the child resides less than 50% of the time, or where the child resides equally with both parents, or the parent who has the greater payment obligation for child support – in other words, the parent who has the higher amount listed on Line 13 of the Child Support Worksheet, if a parenting time deviation is not applied. Where the child resides equally with both parents (such as in shared parenting arrangements), and neither parent can be determined as owing a lesser amount than the other, the court shall determine which parent to designate as the noncustodial parent for the purpose of a child support determination. See O.C.G.A. §19-6-15 (a)(9) and (14) for the definitions of the noncustodial and custodial parent.

4.	<input type="checkbox"/>		10	<input type="checkbox"/>	
5.	<input type="checkbox"/>		11.	<input type="checkbox"/>	
6.	<input type="checkbox"/>		12.	<input type="checkbox"/>	

Total Number of Children:

Submitted by:

Noncustodial Parent	<input type="checkbox"/>	Mother
	<input type="checkbox"/>	Father
Nonparent Custodian	<input type="checkbox"/>	

Lines 12 and 14 are enterable fields; all other fields will automatically calculate and display amounts.

	Mother	Father	Total
1. Monthly Gross Income	\$ -	\$ -	\$ -
2. Monthly Adjusted Income From Schedule B, Lines 9 or 14.	\$ -	\$ -	\$ -
3. Pro Rata Shares of Combined Income	\$ -	\$ -	\$ -

NONPARENT CUSTODIAN – is a person other than mother or father and is a party in the current action (a grandparent, for example). Include the name of the “nonparent custodian” when appropriate. The guidelines define “nonparent custodian” as an individual who has been granted legal custody of a child, or an individual who has a legal right to seek, modify, or enforce a child support order. O.C.G.A. §19-6-15(a)(15). *Did you know?* One or both parents may be identified as noncustodial parent when a nonparent custodian is included in an action.

Important Note

Please distinguish “shared parenting” (equal time with all children) from “split parenting” (multiple children, different custodial parents) arrangements. The comment box may be used to note these designations. For the definition of split parenting, see O.C.G.A. §19-6-15(a)(21).

Schedule A – Salary, Imputed Income

Without accurate income information, the child support award cannot be calculated correctly.

Attributable Income (O.C.G.A. §19-6-15(f)(1)(A)) – Gross income of each parent shall be determined in the process of setting the presumptive amount of child support and shall include all income from any source... whether earned or unearned...Reminder: Please put the amount of imputed income on line 22, not on line 1 for “Salary and Wages.”

22. Any Other Income, including imputed income (Do not include means-tested public assistance.)

Important Note

For any types of “other income,” including imputed income, explain the basis for including it in these boxes on Schedule A.


18. Prizes / Lottery Winnings	\$ -	\$ -	\$ -	
19. Alimony & maintenance from persons not in this case	\$ -	\$ -	\$ -	
20. Assets which are used for support of family	\$ -	\$ -	\$ -	
21. Fringe Benefits (if significantly reduce living expenses)	\$ -	\$ -	\$ -	
22. Any Other Income, including Imputed Income (Do not include means-tested public assistance.)	\$ -	\$ -	\$ -	
* TOTAL GROSS MONTHLY INCOME				
23. Total will automatically display here, on Line 1 of Worksheet, and Line 1 of Schedule B.	\$ -	\$ -	\$ -	

Enter below explanations for the basis of Other Income, explain the basis for Other Income, including Imputed Income, as entered on Line 22 above for Mother and/or Father.

Mother

Father

Imputed Income as gross income: If a parent fails to produce reliable evidence of the parent’s income, such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support or pay child support in prior years, and there is no other reliable evidence presented of the parent’s income or income potential, gross income for the current year shall be determined by imputing gross income based on a 40 hour workweek at minimum wage. O.C.G.A §19-6-15(f)(4). To convert weekly pay to a monthly income, use 4.35 weeks in a month. To calculate monthly income based on a 40 hour work week, multiply the hourly pay by 174 hours. Uniform Superior Court Rule 24.2A.

 **What the Courts are Saying**

Larizza v. Larizza, 286 Ga. 461; 689 S.E. 2d 306 (GA 2010) – The Supreme Court affirmed the trial court’s judgment that despite the father’s disabilities, the father still had the ability to obtain funds to support his child. Even though the father received SSI funds, which are excluded as income in child support cases, the court imputed a monthly income of \$1100, which includes part time employment at minimum wage.

Self Employment Income Calculation

Self-employment income, as defined by the Child Support Guidelines is income from self-employment, and includes, but is not limited to income from business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, less ordinary and reasonable expenses necessary to produce such income. Income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership, limited liability company, or closely held corporation is defined as gross receipts minus ordinary and reasonable expenses required for self-employment or business operations. O.C.G.A. §19-6-15(f)(1)(B).

To calculate self-employment income, use the Self-Employment Calculator or enter self-employment income on Schedule A, Line 3.

4) Gross Receipts (A)		
5) Cost of Sales (B)	0.00	0.00
6) Equals Gross Profit (A-B=C)	0.00	0.00
7) Business Expenses		
7(a) Compensation to owner	0.00	0.00
7(b) Other salaries and wages	0.00	0.00
7(c) Advertising/promotion	0.00	0.00
7(d) Car and truck expenses	0.00	0.00
7(e) Depreciation	0.00	0.00
7(f) Employee benefits (including medical insurance)	0.00	0.00
7(g) Insurance - business	0.00	0.00
7(h) Interest	0.00	0.00
7(i) Office supplies and expenses	0.00	0.00
7(j) Rent or lease - building	0.00	0.00
7(k) Rent or lease - equipment	0.00	0.00
7(l) Taxes and licenses (including payroll taxes)	0.00	0.00
7(m) Travel and entertainment	0.00	0.00
7(n) Utilities	0.00	0.00
7(o) Other -	0.00	0.00
7(p) Other -	0.00	0.00
7(q) Other -	0.00	0.00
8) Total Business Expenses (D)	0.00	0.00
9) Net Income (C - D = E)	0.00	0.00
10) Add back expenses included above that are not deductible for child support. See O.C.G.A. §19-6-15(f)(1)(B).		
Compensation to owner (Do not include this amount on Line 1 of Schedule A as it is included here with self-employment income.)	0.00	0.00
Excessive promotional, travel, vehicle or personal living expenses	0.00	0.00
Home office expenses	0.00	0.00
Equipment depreciation, accelerated depreciation, tax credits	0.00	0.00
Other -	0.00	0.00
11) Total Non-Deductible Expenses (F)	0.00	0.00
12) Total Self-Employment Income (E + F)	0.00	0.00
13) To continue, click box at right; answers display on Schedule A, Line 3.	<input type="button" value="Apply Self-Employment Calculator"/>	0.00
Answer(s) from the Self-employment Calculator will display on Schedule A, Line 3 as a positive number for a profit, or as a zero for a loss.		
Use the box below to enter notes related to self employment income as indicated above.		

If using the Self-Employment Calculator, apply the self-employment calculations to the Worksheet by clicking the “Apply Self-Employment Calculation” button. Income from the Self-Employment Calculator will display on Schedule A, Line 3 as a positive number for a profit, or as a zero for a loss.

Schedule B – Self Employment Taxes Paid

In calculating self employment taxes PAID, one-half of the self-employment and Medicare taxes shall be calculated as follows: (i) six and one-quarter percent [*6.25%] of self-employment income up to the maximum amount to which federal old age, survivors, and disability insurance (OASDI) applies; plus (ii) one and forty-five one-hundredths of a percent [1.45%] of self-employment income for Medicare and this amount shall be deducted from a self-employed parent’s monthly gross income. O.C.G.A. §19-6-15(f)(5)(A).

Enter monthly self-employment income on which the parent paid self-employment taxes for FICA and Medicare. This amount can be obtained from Schedule C or Schedule SE of a federal income tax return. **Amount entered here may not be the same amount as entered on line 3 of Schedule A of the Child Support Worksheet and Schedules.**

<i>Schedule B-Adjusted Income - Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.</i>		(a) Mother	(b) Father		
1. Total Gross Monthly Income from Schedule A, Line 23		\$ -	\$ -		
Self Employment Tax Adjustment					
2. Enter monthly Self-Employment Income on which parent paid Self-Employment Taxes for FICA & Medicare		\$ -	\$ -		
3. FICA (Line 2 multiplied by .062)		\$ -	\$ -		
4. Medicare tax (Line 2 multiplied by 0.0145)		\$ -	\$ -		
5. Total of Lines 3 & 4		\$ -	\$ -		
6. Line 5 subtracted from Line 1		\$ -	\$ -		
Adjustment for Preexisting Child Support Orders Being Paid for Other Children					
Enter the required information and the amount actually paid monthly. (Do not include arrears payments.)					
Court Name	Court Case #	Child Name	Birth Date	Date of Initial Order	Preexisting Child Support Amount Paid by Mother
7(a)				\$ -	\$ -
7(b)				\$ -	\$ -
7(c)				\$ -	\$ -
7(d)				\$ -	\$ -

Schedule B – Preexisting Orders

“Preexisting order” means: (A) An order in another case that requires a parent to make child support payments for another child, which child support the parent is actually paying, as evidenced by documentation; and (B) That the date of filing with the clerk of court of the initial order for each preexisting case is earlier than the date of filing with the clerk of court of the initial order in the case immediately before the court, regardless of the age of any child in any of the cases. O.C.G.A. §19-6-15(a)(18). (See also O.C.G.A. §19-6-15(f)(5)(B)(i) to (f)(5)(B)(v).)

Enter the required information about each preexisting child support order and the amount actually paid monthly. (Do not include arrears payments.)

5. Total of Lines 3 & 4						-	\$ -
6. Line 5 subtracted from Line 1						\$ -	\$ -
Adjustment for Preexisting Child Support Orders Being Paid for Other Children							
Enter the required information and the amount actually paid monthly. (Do not include arrears payments.)							
	Court Name	Court Case #	Child Name	Birth Date	Date of Initial Order	Preexisting Child Support Amount Paid by Mother	
7(a)					\$ -	\$ -	
7(b)					\$ -	\$ -	
7(c)					\$ -	\$ -	
7(d)					\$ -	\$ -	
8. Total Adjustment for Preexisting Child Support Orders for each parent						\$ -	
9. Line 8 is subtracted from Line 6. If a discretionary adjustment is being claimed for other qualified children living in the home, continue at Line 10; otherwise, the answer on Line 9 will automatically display on Line 2 of the <i>Child Support Worksheet</i> .							

Schedule B – Other Qualified Children

“Qualified child” or “qualified children” means any child: (A) For whom the parent is legally responsible and in whose home the child resides; (B) That the parent is actually supporting; (C) Who is not subject to a preexisting order; and (D) Who is not before the court to set, modify, or enforce support in the case immediately under consideration. Qualified children shall not include step-children or other minors in the home that the parent has no legal obligation to support. See O.C.G.A. §19-6-15(a)(20); see also O.C.G.A. §19-6-15(a)(18).


Click this checkbox until a check mark appears to include QUALIFIED children for whom adjustment is claimed. Calculations will only occur if the box is checked.

D. The qualified child is not subject to a preexisting child support order; and
 E. The qualified child is not currently before the court to set, modify or enforce child support.

Adjustment for other QUALIFIED children pursuant to the five factors listed above				
	Name(s)	Birth Date	Enter Checkmark if Mother is Claiming Credit	Enter Checkmark if Father is Claiming Credit
10.			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
10(a).	Click the checkbox until a check mark appears to include QUALIFIED children for whom adjustment is claimed, and automatic calculation will display.	<input type="checkbox"/>	-	-

Enter a comment here explaining why you have included an Other Qualified Child in the Current Court Case.

Mother

 Unlike preexisting orders, the inclusion here of “qualified children” or also identified as “theoretical child support orders” is not an automatic adjustment of the parent’s income. Instead, the court has **discretion** to consider this adjustment, if failure to consider an adjustment would cause substantial hardship to the parent; provided, however, that such consideration shall be based on the best interest of the child for whom child support is being awarded. O.C.G.A. §19-6-15(f)(5)(C).

Schedule D – Work Related Child Care Costs

“Work related child care costs” means expenses for the care of the child for whom support is being determined which are due to employment of either parent. In an appropriate case, the court may consider the child care costs associated with a parent’s job search or the training or education of a parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the court, if the parent proves by a preponderance of the evidence that the job search, job training, or education will benefit the child being supported. The term shall be projected for the next consecutive 12 months and averaged to obtain a monthly amount. See O.C.G.A. §19-6-15(a)(24) and (h)(1) for more details about work related child care costs.

Enter the annual average amount of work related child care expenses paid or that will be paid by each parent, and/or by the nonparent custodian, for the child(ren) for whom support is being determined in this case. The annual amounts entered are then prorated between the parents only and converted to a monthly amount.

The presumptive amount of child support calculated includes health insurance and **work related child care costs**. O.C.G.A. §19-6-15(a)(19). Thus, work related child care costs (if deemed appropriate) are mandatory to the calculation. Additionally, work related child care costs needs to be included on both the Worksheet and the Order, not one exclusively.

Supplemental Table 1. Use this table to calculate amounts for line 1 Schedule D, children 1, 2 and 3. For additional children use Supplemental Table 2, 3, and/or 4.				
1. Children's Names → (Names will automatically display)	Child 1	Child 2	Child 3	Totals
Child Care Paid by Mother				
2. Total yearly amount during school year	\$ -	\$ -	\$ -	\$ -
3. Total yearly amount during summer break	\$ -	\$ -	\$ -	\$ -
4. Total yearly amount during school breaks	\$ -	\$ -	\$ -	\$ -
5. Total yearly amount of other child care (e.g. pre-school or child with disability)	\$ -	\$ -	\$ -	\$ -
6. Total Yearly Amounts	\$ -	\$ -	\$ -	\$ -
7. Monthly Average (Divide Line 6 by 12 months)	\$ -	\$ -	\$ -	\$ -
Child Care Paid by Father				
8. Total yearly amount during school	\$ -	\$ -	\$ -	\$ -
9. Total yearly amount during summer break	\$ -	\$ -	\$ -	\$ -
10. Total yearly amount during other school breaks	\$ -	\$ -	\$ -	\$ -
11. Total yearly amount of other child care (e.g. pre-school or child with disability)	\$ -	\$ -	\$ -	\$ -
12. Total Yearly Amounts	\$ -	\$ -	\$ -	\$ -
13. Monthly Average (Divide Line 12 by 12 months)	\$ -	\$ -	\$ -	\$ -
Child Care Paid by Nonparent Custodian				
14. Total yearly amount during school	\$ -	\$ -	\$ -	\$ -
15. Total yearly amount summer break	\$ -	\$ -	\$ -	\$ -
16. Total yearly amount during other school breaks	\$ -	\$ -	\$ -	\$ -
17. Total yearly amount of other child care (e.g. pre-school or child with disability)	\$ -	\$ -	\$ -	\$ -
18. Total Yearly Amounts	\$ -	\$ -	\$ -	\$ -
19. Monthly Average (Divide Line 18 by 12 months)	\$ -	\$ -	\$ -	\$ -
Names of Parties: vs.				
Submitted by:				Today's date: 10/26/2010
Case #:				Version 8.3

Schedule D – Health Insurance Premiums

Schedule D – Line 2

“The Amount that is, or will be, paid by a parent for health insurance for the child for whom support is being determined shall be an adjustment to the basic child support obligation and prorated between the parents based upon their respective incomes.” O.C.G.A. §19-6-15(h)(2)(A).

The child support guidelines clearly indicate that including health insurance premiums is a mandatory part of the calculation of the presumptive amount of child support. See O.C.G.A. §19-6-15(a)(19), §19-6-15(b)(6) and (7), and §19-6-15(h)(2).

<i>Schedule D-Additional Expenses - Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields on this schedule.</i>				
	(a) Mother	(b) Father	(c) Nonparent Custodian	(d) Combined
1. Child Care Expenses necessary for parent's employment, education or vocational training. Monthly average amount paid by each Parent (or Nonparent Custodian) for child care for the children for whom support is being determined from all Supplemental Tables from Lines 7, 13 and 19.	\$ -	\$ -	\$ -	\$ -
2. Health Insurance Premiums Paid for the Children Enter monthly amount paid or will be paid by each parent or Nonparent Custodian for health insurance. (If portion is unknown, prorate for children by dividing total premium by number of persons covered then multiply by number of covered children in this action.)	\$ -	\$ -	\$ -	\$ -
3. Total Monthly Additional Expenses (Line 1 plus Line 2)	\$ -	\$ -	\$ -	\$ -
4. Pro Rata Share of Parents' Income (from Child Support Worksheet Line 3)	\$ -	\$ -		\$ -
Pro Rata Share of Additional Expenses (from Column (d) of Line 3) multiplied by percentages on Worksheet Line 3				



What the Courts are Saying

In *Dupree v. Dupree*, 287 Ga. 319 (GA, 2010), the Georgia Supreme Court emphasized the importance of including the *actual* amount of the health insurance premium in the child support calculation. While the trial court ordered health insurance, it was not included within the calculation found on the Child Support Worksheet.

...As Part of the Presumptive Amount of Child Support

The monthly health insurance premium amount must be entered on the appropriate schedule (Schedule D) or the Data Entry Form for the parent who is ordered to provide the insurance.

- » Please note that “health insurance” means any general health or medical policy. O.C.G.A. §19-6-15(a)(13).
- » It does not mean vision or dental insurance, which is considered a deviation and entered on Schedule E as “Other Health Related Insurance.” O.C.G.A. §19-6-15(i)(2)(C).
- » After the amount of the health insurance costs for the children on Schedule D is entered, it is then calculated and pro-rated in accordance with each parent’s pro rata share on the Child Support Worksheet.
- » This amount is used to determine the presumptive amount of child support for the custodial parent and noncustodial parent resulting in a sum certain single payment due to the custodial parent by assigning or deducting credit for the actual payments for health insurance and work related child care costs. This ensures that no one is paying double – to the insurance company or work related child care provider, as well as part of the support obligation. O.C.G.A. §19-6-15(b)(7).

Using Deviations to Deviate from the Presumptive Amount of Child Support – Schedule E

Deviations are allowed at the discretion of the court or jury. If a deviation is requested and allowed, it is subtracted from or added to the presumptive amount of child support that the noncustodial parent is obligated to pay.



Deviations are strictly discretionary. In deviating from the presumptive amount of child support, primary consideration shall be given to the best interest of the child for whom support is being determined. O.C.G.A. §19-6-15(i)(1)(A).

Only file Schedule E with the court when deviations are included. O.C.G.A. §19-6-15(m)(1).

12(a).	Educational Expenses > Total amounts from Line 9(a) of each Supplemental Table for Mother. > Total amounts from Line 9(b) of each Supplemental Table for Father. > Total amounts from Line 9(c) of each Supplemental Table for Nonparent Custodian.	\$ -	\$ -	\$ -	\$ -
12(b).	Extraordinary Medical Expenses > Total amounts from Line 14(a) of each Supplemental Table for Mother. > Total amounts from Line 14(b) of each Supplemental Table for Father. > Total amounts from Line 14(c) of each Supplemental Table for Nonparent Custodian.	\$ -	\$ -	\$ -	\$ -
12(c).	Allowable Special Expenses > Amount from Line 28 of each Supplemental Table for Mother. > Amount from Line 29 of each Supplemental Table for Father. > Amount from Line 30 of each Supplemental Table for Nonparent Custodian.	\$ -	\$ -	\$ -	\$ -
12(d).	Total Extraordinary and Allowable Special Expenses. Lines 12(a), 12(b) and 12(c) added.	\$ -			
12(e).	Parent's Pro Rata Share of Income from <i>Child Support Worksheet</i> , Line 3.				
12(f).	Parent's share of extraordinary/special expenses. Line 12(d) multiplied by percentages for each Parent on Line 12(e).				
12(g).	Deviation for extraordinary/special expenses. Line 12(d) minus 12(f).				
Parenting Time Deviation					
Complete only if Parenting Time Deviation is being considered for Noncustodial Parent based on court ordered visitation.					
13.	Enter monthly amount of Parenting Time deviation here; otherwise, leave field blank. Do not enter a negative number.	\$ -	\$ -		
Total Allowable Deviation					
14.	Total Allowable Deviations on Lines 1(i), 11, 12(g), and 13, if any apply, automatically displays here and on Line 10 of the <i>Child Support Worksheet</i> Line 10. (The total can be a negative number.)				
Important Requirement About Deviations - No Deviations are permitted under the law unless all three questions below [(B), (C) and (D)] have been answered for each requested deviation.					
B. Would the presumptive amount be unjust or inappropriate? Explain					



What the Courts are Saying

In *Johnson v. Johnson*, 284 Ga. 366; 667 S.E.2d 350 (GA 2008), the Georgia Supreme Court held that the trial court has discretion to consider any deviation from the presumptive amount of child support, such as extraordinary educational expenses, but the court is not required to factor any of the deviations in the child support calculation.

Schedule E – Low Income Deviation Calculation

ALERT!

Does the low income deviation section of Schedule E in the version you are using look like the image below? Important changes were made to Schedule E to reflect substantive changes in the law effective September 1, 2009.

If the noncustodial parent wants to request a low income deviation, the request must be made by checking the request box.

CHILD SUPPORT SCHEDULE E
Deviation (Special Circumstances)

Schedule E - Deviations and Special Circumstances

A. For each section completed, provide monthly amounts (annual amounts in certain areas) or other information as required. Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.

Low Income Deviation
 The Court or Jury has discretion to allow or not allow noncustodial parent to receive a Low Income Deviation that will reduce the Presumptive Amount of Child Support. If Low Income Deviation does not apply in this case, skip this section and begin at Line 2(a) of this Schedule.

Weighing Considerations:
 Before requesting a Low Income Deviation, please read the statute at O.C.G.A. §19-6-15(i)(2)(B) or review the User Guide for the appropriate criteria for this deviation. In weighing the income sources of both parents -

- > Does the noncustodial parent requesting a low income deviation have no earning capacity? Or, does his/her pro rata share of the presumptive amount of child support create an extreme economic hardship for such parent?
- > What will be the relative hardship that a reduction in the amount of child support would have on the custodial parent's household? The needs of each parent? The needs of the child(ren) for whom child support is being determined? The ability of noncustodial parent to pay child support?

NOTE: Low Income Deviation is entered as a positive number but treated as a subtraction when included with all other deviations. By use of this deviation, court or jury is not prohibited from granting an increase or decrease to the presumptive amount of child support by use of another deviation.

		<u>Court or Jury Allowable Deviations</u> Only the Court or Jury may enter an amount under column (c) or (d).			
		(a) Mother	(b) Father	*(c) Mother	*(d) Father
<input type="checkbox"/>	To request Low Income Deviation, click in box at left, check mark will display. White fields in Line 1a for Noncustodial Parent will become yellow in color and allow data entry. Uncheck box to remove request. Continue to Line 1a.				
1a.	Enter "Proposed Low Income Deviation amount" AS A POSITIVE NUMBER under noncustodial parent's column. Amount will be used unless Line 1b applies.	\$0.00	\$0.00	\$0.00	\$0.00
1b.	>If amount entered in Line 1a will make final child support obligation less than minimum order amount allowed when Low Income Deviation is granted, new deviation amount will display in Line 1b and be used in calculations. >If entry in Line 1a results in amount equal to or greater than minimum order allowed, Amount in Line 1a will automatically be used in the calculations.	\$0.00	\$0.00	\$0.00	\$0.00
<input type="checkbox"/>	DISCRETIONARY CHECK BOX FOR COURT OR JURY ONLY: Use to exclude or change deviation amount that displays in Line 1b. Enter "Discretionary amount allowed by Court/Jury" AS A POSITIVE NUMBER under noncustodial parent's column. (See Bubble Box for details.)				

Explanation for Requesting a Low Income Deviation: Write in box below any additional explanation as to why the noncustodial parent should be granted a Low Income Deviation. (Questions at Boxes B, C and D must also be answered for this deviation.)

High Income and Other Amounts
 Enter a positive or negative (-) dollar amount in the appropriate column to increase or decrease the amount of child support. Only enter the amount of the deviation and put the deviation amount in the noncustodial parent's column. Only amounts listed in the noncustodial parent's column will affect the child support calculation.



To apply judicial discretion, the court checks the discretionary check box to exclude or change the deviation amount.

Low Income Deviation Formula (from O.C.G.A. §19-6-15(i)(2)(B)) —

- (i) *Who can seek this deviation* – The noncustodial parent can request a low-income deviation if he or she demonstrates no earning capacity or that his or her pro rata share of the presumptive amount of child support would create an extreme economic hardship for such parent. A noncustodial parent whose sole source of income is supplemental security income (SSI) received under Title XVI of the federal Social Security Act shall be considered to have no earning capacity.
- (ii) *Consideration of the deviation request* – In considering a noncustodial parent’s request for a low-income deviation, the court or the jury shall examine all attributable and excluded sources of income, assets, and benefits available to the noncustodial parent and may consider all reasonable expenses of the noncustodial parent, ensuring that such expenses are actually paid by the noncustodial parent and are clearly justified expenses. The court or jury shall also weigh the income and all attributable and excluded sources of income, assets, and benefits and all reasonable expenses of each parent, the relative hardship that a reduction in the amount of child support paid to the custodial parent would have on the custodial parent’s household, the needs of each parent, the needs of the child for whom support is being determined, and the ability of the noncustodial parent to pay child support. Following review of such noncustodial parent’s gross income and expenses, and taking into account each parent’s adjusted child support obligation and the relative hardships on the parents and the child, the court or the jury may consider a downward deviation to attain an appropriate award of child support which is consistent with the best interest of the child.
- (iii) *Minimum Order Amount if Calculating a Low Income Deviation* – the purpose of calculating a low-income deviation, the non-custodial parent’s minimum child support for one child shall be not less than \$100 per month, and such amount shall be increased by at least \$50 for each additional child for the same case for which child support is being ordered.
- (iv) *Applicable to Current Support Only* – A low-income deviation shall apply only to the current child support amount and shall not prohibit an additional amount being ordered to reduce a noncustodial parent’s arrears.
- (v) *Granting Additional Deviations* – If a low-income deviation is granted, such deviation shall not prohibit the court or jury from granting an increase or decrease to the presumptive amount of child support by the use of any other specific or nonspecific deviation. *O.C.G.A. §19-6-15(i)(2)(B).*

Entry of Deviations on Lines 2(B) through 10 on Schedule E

Deviations listed on lines 2(b) through 10 are often entered under the incorrect parent's column, i.e., the custodial parent (CP), rather than the noncustodial parent (NCP) who will pay the child support. The result is that the child support obligation is not impacted.

Example: Mother is the CP. She pays \$52 per month for dental/vision and would like the NCP, father, to pay a portion of this expense (i.e., 50%), thereby, increasing his support amount.

Enter \$26 (1/2 of \$52) into the father's (NCP) column (line 3). Presumptive amount of child support will be increased by this amount.

Example: Father is the NCP. He pays \$76/month for life insurance with the child as the beneficiary and would like the CP, mother, to pay an amount, (i.e., 50%) to decrease his support amount.

Enter a **minus \$38** (1/2 of \$76) into the father's (NCP) column (line 4). Presumptive amount of child support will be decreased by this amount.

High Income and Other Amounts				
Enter a positive or negative (-) dollar amount in the appropriate column to increase or decrease the amount of child support. Only enter the amount of the deviation and put the deviation amount in the noncustodial parent's column. Only amounts listed in the noncustodial parent's column will affect the child support calculation.				
2(a).	High Income - Combined Adjusted Income greater than \$30,000/month from <i>Child Support Worksheet</i> , Line 2.			
<small>Instructions for this section:</small> Requested deviation amounts may be entered as a "positive (+)" number for an upward deviation or as a "negative (-)" number for a downward deviation. Do not enter the monthly amount of expenses in Lines 2(b)-10; enter only amount(s) you want the court to consider as a requested deviation from the Presumptive Amount of Child Support. The Specific and Non-specific Deviation section does not represent a financial affidavit.		Court or Jury Allowable Deviations		
		(a) Mother	(b) Father	*(c)Mother
2(b).	Deviation Based on High Income	\$ -	\$ -	\$ -
3.	Other Health Related Insurance (dental, vision)	\$ -	\$ 26.00	\$ -
4.	Life Insurance	\$ -	\$ (38.00)	\$ -
5.	Child and Dependent Care Tax Credit	\$ -	\$ -	\$ -
6.	Visitation Related Travel Expenses	\$ -	\$ -	\$ -
7.	Alimony PAID	\$ -	\$ -	\$ -
8.	Mortgage (if Noncustodial Parent is providing cost of home where child resides)	\$ -	\$ -	\$ -
9.	Permanency Plan or Foster Care Plan	\$ -	\$ -	\$ -
10.	Other - Non-specific Deviations	\$ -	\$ -	\$ -
11.	Deviation(s) will automatically display on this line. This is the recommended deviation based on the amounts entered above that will total with other deviations on Line 14 of this schedule.	\$ -	\$ -	\$ -
<input type="checkbox"/>	FOR COURT OR JURY USE ONLY: Check this box to override amounts entered in columns (a) and (b) for Mother and Father. Enter Court or Jury amount(s) in columns (c) and (d), which will then total with all other deviations.			

Hint

Remember two rules

- 1) Enter a deviation amount and not the actual expense amount (positive to increase; negative to decrease the presumptive amount of child support);
- 2) Enter the deviation amount in the NONCUSTODIAL PARENT's column on Lines 2 – 10 of Schedule E.

Schedule E – Extraordinary Expenses

Extraordinary expenses. The child support obligation table includes average child rearing expenditures for families given the parents' combined adjusted income and number of children. Extraordinary expenses are in excess of average amounts estimated in the child support obligation table and are highly variable among families. Extraordinary expenses shall be considered on a case-by-case basis in the calculation of support and may form the basis for deviation from the presumptive amount of child support so that the actual amount of the expense is considered in the calculation of the final child support order for only those families actually incurring the expense. O.C.G.A. §19-6-15(i)(2)(J).

“Special expenses” incurred for child rearing is one type of extraordinary expense listed in O.C.G.A. §19-6-15(i)(2)(J) and can be considered as a possible deviation. To determine if a special expenses deviation is appropriate, the court or jury will consider the full amount. **When special expenses exceed 7% of BCSO**, any additional amount may be considered as a possible deviation. To see how the actual 7% formula works, refer to the bottom of Schedule E which sets out the formula under the heading: “7% Test to Calculate Allowable Expenses.” In many cases, 7% of the BCSO will be more than the monthly amount of the special expenses and will not qualify as a possible extraordinary expenses deviation.

1. Child's Name(s) (Names will automatically display)						
Extraordinary Educational Expenses		Paid by			Totals	
2.	Total yearly amount paid for Tuition, Room & Board, Fees and Books	Mother	\$ -	\$ -	\$ -	\$ -
3.	Total yearly amount paid for Other Extraordinary Educational Expenses	Mother	\$ -	\$ -	\$ -	\$ -
4.	Total yearly amount paid for Tuition, Room & Board, Fees and Books	Father	\$ -	\$ -	\$ -	\$ -
5.	Total yearly amount paid for Other Extraordinary Educational Expenses	Father	\$ -	\$ -	\$ -	\$ -
6.	Total yearly amount paid for Tuition, Room & Board, Fees and Books	Nonparent Custodian	\$ -	\$ -	\$ -	\$ -
7.	Total yearly amount paid for Other Extraordinary Educational Expenses	Nonparent Custodian	\$ -	\$ -	\$ -	\$ -
8.	Total Yearly Amounts		\$ -	\$ -	\$ -	\$ -
9.	Monthly Average (Line 8 divided by 12 months)		\$ -	\$ -	\$ -	\$ -
9(a)	Mother's monthly Extraordinary Educational Expenses	Mother	\$ -	\$ -	\$ -	\$ -
9(b)	Father's monthly Extraordinary Educational Expenses	Father	\$ -	\$ -	\$ -	\$ -
athletics, etc.) (Provide a brief description of expenses in yellow fields.)						
Total yearly amount paid for:						
15.		Mother	\$ -	\$ -	\$ -	\$ -
Total yearly amount paid for:						
16.		Father	\$ -	\$ -	\$ -	\$ -
Total yearly amount paid for:						
17.		Nonparent Custodian	\$ -	\$ -	\$ -	\$ -
18.	Total Yearly Amounts (Lines 15, 16 & 17 added)		\$ -	\$ -	\$ -	\$ -
19.	Monthly Average (Line 18 divided by 12 months)		\$ -	\$ -	\$ -	\$ -
7 Percent Test to Calculate Allowable Expenses		Paid by			Totals	
Total Yearly amount paid for Child Rearing						

Hint

Enter all the types of extraordinary expenses – educational, medical, and special expenses – as yearly expenses on the applicable rows for mother, father, and/or nonparent custodian and under each child's name. Answers are prorated between parents only, and will automatically calculate and display with all other deviations on Line 10 of the Worksheet.



What the Courts are Saying

Turner v. Turner, 285 Ga. 866; 684 S.E.2d 596 (Ga. 2009) – The court held the trial court was not entitled to require husband to pay two-thirds of the entire cost of the children's extracurricular activities as a separate provision in its judgment. If the fact finder determines the full amount of the special expenses exceeds 7% of the basic child support obligation, the additional amount shall be considered a deviation on Schedule E (with the required findings) to cover the full amount. (See also O.C.G.A. §19-6-15(i)(2)(J)(ii).)

Quick Reference Guide

List of Deviations - O.C.G.A. §19-6-15(i)

High income O.C.G.A. §19-6-15(i)(2)(A)

- » Upward deviation based on parent's combined adjusted income if exceeds \$30,000 per month

Low income O.C.G.A. §19-6-15(i)(2)(B) (revised 9/1/2009)

- » For more information about low income deviation, refer to page 12 of this guide.

Other health related insurance O.C.G.A. §19-6-15(i)(2)(C)

- » Vision and/or dental insurance
- » Deviate based on child's portion of cost
- » Different than health insurance coverage O.C.G.A. §19-6-15(h)(2)

Life insurance O.C.G.A. §19-6-15(i)(2)(D)

- » Purchased for benefit of child
- » Deviate based on amount of premium

Child and dependent care tax credit O.C.G.A. §19-6-15(i)(2)(E)

- » If either party is entitled to this federal tax credit, may deviate in consideration of such credit

Travel expenses O.C.G.A. §19-6-15(i)(2)(F)

- » Based upon court ordered visitation
- » Substantial expense due to travel distance between parents
- » May order allocation of costs, but consider circumstances of both parties; and which party moved and why

Alimony O.C.G.A. §19-6-15(i)(2)(G)

- » Not considered deduction from gross income
- » Actual payment may be deviation

Mortgage O.C.G.A. §19-6-15(i)(2)(H)

- » NCP providing home by paying mortgage, or home at no cost to CP in which child resides
- » May allocate costs or amount equivalent as deviation
- » Consider circumstances of parties and best interest of child

Permanency plan/foster care plan O.C.G.A. §19-6-15(i)(2)(I)

- » Child in legal custody of Department of Human Services, similar agency, public or private in Georgia or other state
- » Deviation will assist in accomplishing permanency or foster care plan for child
- » Goal of returning child to parent(s)
- » Parent to establish adequate household

Extraordinary Expense – Extraordinary educational expenses O.C.G.A. §19-6-15(i)(2)(J)(i)

- » Include, not limited to, tuition, room/board, lab fees, books, fees, other expenses related to special needs education, private elementary and secondary schooling
- » Consider scholarships, grants, stipends and other cost-reducing programs received
- » Average is based on evidence of prior or anticipated expenses

Extraordinary Expense – Special expenses for child rearing O.C.G.A. §19-6-15(i)(2)(J)(ii)

- » For more information about special expenses for child rearing, refer to page 15 of this guide.

Extraordinary Expense – Extraordinary medical expenses O.C.G.A. §19-6-15(i)(2)(J)(iii)

- » Extreme economic hardship due to medical needs of child or parent of child in current case
- » Not covered by insurance
- » Deviation shall not leave child unsupported
- » Deviation may be for specific period of time
- » Consider all resources available to help (agencies, others)

Parenting time O.C.G.A. §19-6-15(i)(2)(K) and O.C.G.A. §19-6-15(g)

- » Presumptive amount excessive or inadequate due to extended parenting time as set forth in order of visitation, or when child resides with both parents equally
- » Treated as a deduction with all other deviations
- » Claim between CP and NCP, not any third party

Non-specific deviation O.C.G.A. §19-6-15(i)(3)

- » May be appropriate for reasons other than specific deviations
- » When in the best interest of the child
- » Provides a way to reconcile the final child support amount in the worksheet and order

Schedule E – Findings of Facts

Statutory Reference for Findings of Facts: When ordering a deviation from the presumptive amount of child support, the court or the jury shall consider all available income of the parents and shall make written findings or special interrogatory findings that an amount of child support other than the amount calculated is reasonably necessary to provide for the needs of the child for whom child support is being determined. The order or special interrogatory shall state: (i) The reasons for the deviation from the presumptive amount of child support; (ii) The amount of child support that would have been required by law if the presumptive amount of child support had not been rebutted; and (iii), How in its determination: (I) Application of the presumptive amount of child support would be unjust or inappropriate; and (II) The best interest of the child for whom support is being determined will be served by deviation from the presumptive amount of child support. O.C.G.A §19-6-15(i)(1)(B). See also O.C.G.A. §19-6-15(c)(2)(E).

The statute instructs that the “required findings” be **included** to explain why **each** of the requested deviations should be allowed. Questions B, C and D found on Schedule E must be answered **for each deviation** requested using the boxes provided. Answers provided here can also be used in the court’s final order for child support. Merely reciting that the finding would be “in the best interest of the child” has not been considered sufficient by Georgia’s appellate courts.

<small>Important Requirement About Deviations - No Deviations are permitted under the law unless all three questions below [(B), (C) and (D)] have been answered for each requested deviation.</small>
B. Would the presumptive amount be unjust or inappropriate? Explain
C. Would deviation serve the best interests of the children for whom support is being determined? Explain
D. Would deviation seriously impair the ability of the CUSTODIAL Parent or NONPARENT Custodian to maintain minimally adequate housing, food and clothing for the children being supported by the order and to provide other basic necessities? Explain



What the Courts are Saying

Spurlock v. Department of Human Resources et al., 286 Ga. 512; 690 S.E. 2d 378 (GA 2010) – The Supreme Court held that the trial court’s written order failed to state how application of the presumptive amount of child support would be unjust or inappropriate and how the best interest of the children for whom support was being determined would be served by the deviation pursuant to O.C.G.A. §19-6-15(c)(2)(E) and (i)(1)(B).

Holloway v. Holloway, S10F1417, 10 FCDR 3471 (GA 2010) – The Supreme Court reversed the trial court’s judgment and remanded for further proceedings because there was undisputed evidence that there was an inconsistency from what was found in the settlement agreement and incorporated into the order than what was calculated on the Child Support Worksheet. The Court found that a deviation was needed here to indicate that there was either an increase or decrease of the presumptive amount of child support calculated on the Worksheet. Further, when a deviation is used, the statute requires certain findings of fact mandatory.

Turner v. Turner, 285 Ga. 866; 684 S.E.2d 596 (GA 2009) – The Supreme Court reversed the trial court’s final judgment and remanded the case, because while there was a parenting time deviation included on Schedule E, the court failed to make all the required findings required under O.C.G.A. §19-6-15 (c)(2)(E) and (i)(1)(B).

Simmons v. Williams, 290 Ga. App. 644; 660 S.E.2d 435 (Ga App. 2008) – The Court of Appeals held that the trial courts failure to include the requisite written findings of fact constituted reversible error.

Applying Title II Social Security Benefits

On Line 12 of the worksheet, prior to calculating the final child support amount, enter the amount of any Title II benefit (the child's portion) the children may receive due to the parent's eligibility.

Enter the monthly Social Security payment made for a children in the current case from a parent who receives Title II Social Security benefits (SSD or RSDI). Enter the amount under the column of the parent who is entitled to the Social Security benefits by the Social Security Administration for retirement or disability, not the custodial parent who receives the check from the Social Security Administration on the child's behalf. **Do not include SSI, or any amount the child receives due to the child's own eligibility.**

11.	Subtotal (Line 9 plus Line 10)			
12.	Social Security Payments (excludes Supplemental Security Income (SSI)) If a child receives Title II Social Security benefits as a dependent on a parent's account, enter that monthly amount here in that parent's column. If none, leave blank. (See User Guide.)			
13.	Final Child Support Amount (rounded to a whole number) If the amount on Line 12 is equal to or greater than Line 11, the child support responsibility is met and no further obligation is owed.			
The amount on Line 13 is the Final Child Support Amount.				
Uninsured Health Expenses				

Important Note

The credit for Social Security benefits paid to the child shall only apply to the noncustodial parent, who is entitled to the Title II benefits. Benefits received under Title II of the federal Social Security Act by a child on the noncustodial parent's account shall be counted as child support payments and shall be applied against the final child support order to be paid by the noncustodial parent for the child. See O.C.G.A. §19-6-15(f)(3)(A).

Final Child Support Obligation

The final child support obligation amount is found on Line 13 of the Worksheet. This amount is the presumptive amount of child support adjusted by any deviations and the amount of Title II Social Security benefits the child receives due to the NCP's eligibility for this benefit. O.C.G.A. §19-6-15(a)(11). The amount entered on Line 13 of the Worksheet must be the same amount found on the Child Support Order. Otherwise, it gives the appearance of not complying with O.C.G.A. §19-6-15 by providing two differing amounts of the child support obligation.

Child Support Amount – The Respondent shall pay to the Petitioner for the support of the minor children, the sum of Dollars (\$ 629⁰⁰) per month, beginning on November 1, 2009.

4.	Basic Child Support Obligation (from the Table)			\$	611.00
5.	Pro rata share of Basic Child Support Obligation	\$	190.02	\$	420.98
6.	Adjustment for Work Related Child Care and Health Insurance Expenses From Schedule D, Line 6.	\$	-	\$	-
7.	Adjusted Child Support Obligation Total of Lines 5 & 6.	\$	190.02	\$	420.98
8.	Adjustment for Additional Expenses Paid From Schedule D, Line 3.	\$	-	\$	-
9.	Presumptive Amount of Child Support Line 8 subtracted from Line 7.	\$	190.02	\$	420.98
The result of Line 9 is the Presumptive Child Support Amount.					

In the example above: There is a \$208.33 difference in the child support amount award in the Order from the amount in the child support worksheet.

Hint

If the final child support amount on Line 13 of the worksheet does not reflect the amount ordered by the court or agreed upon by the parties, use Line 10 of Schedule E, the nonspecific deviation, to adjust Line 13 of the worksheet. Doing so allows the amounts to match. Remember: the adjustment must be made in the NCP's column to change the amount of support on Line 13. Finally, for any deviation (including the nonspecific deviation), the findings of fact must be sufficiently filled out for each deviation by answering questions B, C, and D on Schedule E.

Important Note

The final child support amount should be a sum certain amount and the total obligation amount for all of the children of the current case. See O.C.G.A. §19-6-15 (b) (4) and (c)(2)(A). If the trial court provides for reductions in child support as each child reaches the duration of support, the court may not reduce the support on a pro rata or per child basis, but must instead do so in accordance with the child support guidelines. *Scott-Lasley v. Lasley*, 278 Ga. 671,673 (GA 2004). The same principal applies if the amount effective upon when a child reaching the duration of support is to be higher than the guidelines mandated amount for the remaining child(ren). See *Eubanks v. Rabon*, 281 Ga. 708; 642 S.E.2d 652 (GA 2007). The court in both cases found that the application of the guidelines is mandatory and there is no policy reason why the Child Support Guidelines calculated amount would apply to the younger children after the **oldest turns eighteen**. In both cases, if the amount of child support for the remaining children is to be above or less than the amount mandated by the guidelines, then a deviation with specific findings of fact must be made.

Worksheet Version – Ensure the Correct Version

The Excel version of the calculators are updated as design changes, enhancements and required statutory changes are completed. Please visit www.georgiacourts.gov/csc periodically to check for updates to the calculators and download the updated version you wish to use.

Version 8 of the calculators and subsequent versions released on or after September 1, 2009, includes the statutory change to the low income deviation as required in the passed and signed version of HB 145. O.C.G.A. §19-6-15(i)(2)(B).

Outdated version of the worksheet – The use of the wrong version of the child support worksheet is considered a major error when the version used does not contain substantive updates as required by O.C.G.A. §19-6-15(i)(2)(B), effective September 1, 2009. The web-based calculator has not been updated to include substantive changes made to the *low income deviation* calculations as set forth in SB 145 passed during the 2009 legislative session, and therefore, should not be used. Use of the web-based worksheet when a low income deviation is granted may result in an incorrect child support obligation amount.

Annual Notice

Pursuant to O.C.G.A. §19-6-53(a)(3)(B)(iv), the Child Support Commission has the statutory responsibility to adjust formulas used with calculating applicable self-employment taxes as related changes occur in the federal tax laws. This adjustment is made each year at the beginning of the month of January and applies to Line 3 of Schedule B. It is recommended that you download the electronic calculators in January of each year to ensure you are using an electronic worksheet that includes this statutory adjustment.

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The Child Support Calculators and Worksheets are updated as design changes, enhancements and required statutory changes are completed.

Please visit www.georgiacourts.gov/csc
periodically to check for updates.

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