First Regular Session Seventy-fifth General Assembly STATE OF COLORADO

INTRODUCED

LLS NO. 25-0239.01 Shelby Ross x4510

HOUSE BILL 25-1159

HOUSE SPONSORSHIP

English and Joseph,

(None),

SENATE SPONSORSHIP

House Committees Health & Human Services **Senate Committees**

A BILL FOR AN ACT

- 101 CONCERNING THE CHILD SUPPORT COMMISSION'S LEGISLATIVE
- 102 **RECOMMENDATIONS.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <u>http://leg.colorado.gov</u>.)

The bill implements the legislative recommendations of the child support commission by updating the child support guidelines schedule, updating the monthly incomes eligible for a reduced low-income adjustment, and replacing the current parenting time credit with a formula that provides parents credit for all overnights spent with that parent. 1 Be it enacted by the General Assembly of the State of Colorado:

2 SECTION 1. In Colorado Revised Statutes, 14-10-114, amend
3 (8)(c)(IV) as follows:

4 14-10-114. Spousal maintenance - advisory guidelines 5 legislative declaration - definitions. (8) Definitions. As used in this
6 section, unless the context otherwise requires:

(c) (IV) If a party is voluntarily unemployed or underemployed,
maintenance shall MUST be calculated based on a determination of
potential income; except that a determination of potential income shall
MUST not be made for a party who is physically or mentally incapacitated
or is caring for a child under the age of thirty TWENTY-FOUR months for
whom the parties owe a joint legal responsibility or for an incarcerated
parent sentenced to one year or more.

SECTION 2. In Colorado Revised Statutes, 14-10-115, amend
(2)(a), (3)(h), (3)(i), (5)(a) introductory portion, (5)(a)(III)(B), (5)(a)(IV),
(7)(a), (8)(a), (8)(b), (8)(c), (10)(h), (11)(c)(II), (12), and (13)(a)(III);
repeal (8)(g); repeal and reenact, with amendments, (7)(b); and add
(3)(g.5) and (8)(h) as follows:

19 14-10-115. Child support guidelines - purpose - determination 20 of income - schedule of basic child support obligations - adjustments 21 to basic child support - additional guidelines - child support 22 commission - definitions. (2) Duty of support - factors to consider. 23 In a proceeding for dissolution of marriage, legal separation, (a) 24 maintenance, or child support, the court may SHALL, TO THE EXTENT 25 ALLOWABLE WITHIN THE COURT'S JURISDICTION, ENTER AN order 26 DIRECTING either or both parents owing a duty of support to a child of the marriage to pay an amount reasonable or necessary for the child's support and may order an amount determined to be reasonable under the circumstances for a time period that occurred after the date of the parties' physical separation or the filing of the petition or service upon the respondent, whichever date is latest, and prior to the month the child support obligation begins, without regard to marital misconduct.

7 (3) Definitions. As used in this section, unless the context
8 otherwise requires:

9 (g.5) "SELF-SUPPORT RESERVE" MEANS AN AMOUNT EQUAL TO THE
10 STATE HOURLY MINIMUM WAGE MULTIPLIED BY TWENTY-NINE HOURS PER
11 WEEK, MULTIPLIED BY FIFTY WEEKS PER YEAR, DIVIDED BY TWELVE
12 MONTHS.

(h) "Shared physical care", for the purposes of the child support
guidelines and schedule of basic child support obligations specified in
this section, and as further specified in paragraph (b) of subsection (8)
SUBSECTION (8)(b) of this section, means that each parent keeps the
children overnight for more than ninety-two overnights FOR AT LEAST ONE
OVERNIGHT each year and that both parents contribute to the expenses of
the children in addition to the payment of child support.

(i) "Split physical care", for the purposes of the child support
guidelines and schedule of basic child support obligations specified in
this section, and as further specified in paragraph (c) of subsection (8)
SUBSECTION (8)(c) of this section, means that each parent has physical
care of at least one of the children by means of that child or children
residing with that parent the majority MORE THAN FIFTY PERCENT of the
time.

27

(5) Determination of income. (a) For the purposes of the child

-3-

support guidelines and schedule of basic child support obligations
 specified in this section, the gross income of each parent shall be IS
 determined according to the following guidelines:

4 (III) (B) "Ordinary and necessary expenses" does not include 5 amounts allowable by the internal revenue service for the accelerated 6 component of depreciation expenses or investment tax credits or any 7 other business expenses determined by the court to be inappropriate for 8 determining gross income for purposes of calculating child support; 9 EXCEPT THAT, THE COURT MAY CONSIDER STRAIGHT-LINE DEPRECIATION, 10 IF APPROPRIATE, EVEN IF ACCELERATED DEPRECIATION WAS USED IN THE 11 PARTY'S INCOME TAX FORMS.

(IV) If a preexisting court-ordered alimony or maintenance obligation actually received PAID by a party does not involve the same parties as the child support calculation and is not deductible for federal income tax purposes by that party, then the amount of preexisting court-ordered alimony or maintenance that is deducted from that party's gross income is the amount actually received PAID by that party multiplied by 1.25.

(7) Schedule of basic child support obligations. (a) (I) The
basic child support obligation shall MUST be determined using the
schedule of basic child support obligations contained in paragraph (b) of
this subsection (7) SUBSECTION (7)(b) OF THIS SECTION. The basic child
support obligation shall MUST be divided between the parents in
proportion to their EACH PARENT'S adjusted gross incomes INCOME.

(II) (A) For A combined gross income that falls between amounts
 shown in the schedule of basic child support obligations, basic child
 support amounts shall MUST be interpolated. The category entitled

-4-

"number of children due support" in the schedule of basic child support
 obligations shall have the meaning defined in subsection (3) of this
 section.

4 (III) (A) IN ANY CIRCUMSTANCE IN WHICH THE OBLIGOR'S 5 MONTHLY ADJUSTED GROSS INCOME IS LESS THAN OR EQUAL TO SIX 6 HUNDRED FIFTY DOLLARS, REGARDLESS OF THE MONTHLY ADJUSTED 7 GROSS INCOME OF THE OBLIGEE, THE COURT SHALL ORDER THE OBLIGOR 8 TO PAY THE MINIMUM MONTHLY ORDER AMOUNT IN CHILD SUPPORT. THE 9 MINIMUM ORDER AMOUNT IS TEN DOLLARS PER MONTH, REGARDLESS OF 10 THE NUMBER OF CHILDREN BETWEEN THE PARTIES. IF, AS A RESULT OF 11 SHARED PARENTING TIME, THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY 12 CHILD SUPPORT OBLIGATION IS LESS THAN TEN DOLLARS THEN THE 13 TEN-DOLLAR MINIMUM MONTHLY ORDER AMOUNT DOES NOT APPLY AND 14 THE PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT OBLIGATION APPLIES.

15 (B) In circumstances in which the obligor's monthly adjusted 16 gross income is less than one thousand five hundred dollars OR EQUAL TO 17 THE SELF-SUPPORT RESERVE but more than six hundred fifty dollars, the 18 obligor is required to pay a child support payment of OBLIGOR'S BASIC 19 CHILD SUPPORT OBLIGATION is REDUCED TO fifty dollars per month for 20 one child, seventy dollars per month for two children, ninety dollars per 21 month for three children, one hundred ten dollars per month for four 22 children, one hundred thirty dollars per month for five children, and one 23 hundred fifty dollars per month for six or more children. The minimum 24 order amount shall not apply when each parent keeps the children more 25 than ninety-two overnights each year as defined in subsection (3)(h) of 26 this section. In no case, however, shall the amount of child support 27 ordered to be paid exceed the amount of child support that would 1 otherwise be ordered to be paid if the parents did not share physical 2 custody. The REDUCED LOW-INCOME ADJUSTMENT DOES NOT APPLY IF, AS 3 A RESULT OF SHARED PARENTING TIME, THE ADJUSTMENT IS GREATER 4 THAN THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT 5 OBLIGATION CALCULATED PURSUANT TO THE CHILD SUPPORT GUIDELINES. 6 THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT WITH SHARED 7 PHYSICAL CARE MUST NOT EXCEED THE AMOUNT OWED BY THAT SAME 8 PARENT IF THE PARENT HAD NO OVERNIGHTS.

9 (C) For an obligor with an adjusted gross income that is less than 10 or equal to one thousand five hundred dollars THE SELF-SUPPORT RESERVE 11 but more than six hundred fifty dollars, the obligor's child support 12 amount, as determined BASIC CHILD SUPPORT OBLIGATION AS REDUCED BY 13 THE LOW-INCOME ADJUSTMENT pursuant to subsection (7)(a)(II)(B) 14 SUBSECTION (7)(a)(III)(B) of this section, must be adjusted pursuant to 15 subsection (11)(c)(III) of this section. The obligor's child support amount 16 may be further adjusted to include a share of the work-related and 17 education-related child care costs, health insurance, extraordinary medical 18 expenses, and other extraordinary adjustments as described in subsections 19 (9), (10), (11)(a), and (11)(b) of this section. However, if at the time the 20 child support obligation is calculated, adjustments made pursuant to 21 subsections (9), (10), (11)(a), and (11)(b) of this section, together with the 22 REDUCED low-income adjustment amount, exceed twenty TEN percent of 23 the obligor's adjusted gross income, the child support obligation must be 24 capped at twenty TEN percent of the obligor's adjusted gross income. The 25 low-income adjustment does not apply when each parent keeps the 26 children more than ninety-two overnights each year as defined in 27 subsection (8) of this section. In no case, however, shall the amount of

-6-

child support ordered to be paid exceed the amount of child support that
 would otherwise be ordered to be paid if the parents did not share
 physical custody. THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT
 WITH SHARED PARENTING TIME MUST NOT EXCEED THE AMOUNT OWED BY
 THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.

6 (D) In any circumstance in which the obligor's monthly adjusted 7 gross income is less than or equal to six hundred fifty dollars, regardless 8 of the monthly adjusted gross income of the obligee, the obligor must be 9 ordered to pay the minimum monthly order amount in child support. The 10 minimum order amount is ten dollars per month, regardless of the number 11 of children between these parties. The ten-dollar minimum monthly order 12 amount is not adjusted by the number of the obligor's overnights with 13 children.

(E) The judge may use discretion to determine child support in
circumstances where combined adjusted gross income exceeds the
uppermost levels of the schedule of basic child support obligations;
except that the presumptive basic child support obligation shall not be
less than it would be based on the highest level of adjusted gross income
set forth in the schedule of basic child support obligations.

20 (IV) THE FINAL PRESUMPTIVE CHILD SUPPORT OBLIGATION, 21 INCLUDING ADJUSTMENTS MADE PURSUANT TO SUBSECTIONS (9), (10), 22 (11)(a), (11)(b), AND (11)(c)(III) OF THIS SECTION, MUST NOT EXCEED 23 TWENTY PERCENT OF THE OBLIGOR'S ADJUSTED GROSS INCOME IF THE 24 OBLIGOR'S MONTHLY ADJUSTED GROSS INCOME IS ABOVE THE 25 SELF-SUPPORT RESERVE AND EQUAL TO THE STATE MINIMUM WAGE 26 MULTIPLIED BY FORTY HOURS, MULTIPLIED BY FIFTY-TWO WEEKS A YEAR, 27 DIVIDED BY TWELVE MONTHS. THE AMOUNT OF CHILD SUPPORT OWED BY

-7-

A PARENT WITH SHARED PHYSICAL CARE MUST NOT EXCEED THE AMOUNT
 OWED BY THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.

3 (V) (A) FOR AN OBLIGOR WITH AN ADJUSTED GROSS INCOME THAT 4 IS ABOVE THE SELF-SUPPORT RESERVE, THE OBLIGOR'S BASIC CHILD 5 SUPPORT OBLIGATION MUST BE ADJUSTED BY DEDUCTING THE 6 SELF-SUPPORT RESERVE AMOUNT FROM THE OBLIGOR'S ADJUSTED GROSS 7 INCOME. THE DIFFERENCE CALCULATED MUST BE EQUAL TO EIGHTY 8 PERCENT OF THE DIFFERENCE FOR ONE CHILD, EIGHTY-FIVE PERCENT OF 9 THE DIFFERENCE FOR TWO CHILDREN, EIGHT-NINE PERCENT OF THE 10 DIFFERENCE FOR THREE CHILDREN, NINETY-TWO PERCENT OF THE 11 DIFFERENCE FOR FOUR CHILDREN, NINETY-FOUR PERCENT OF THE 12 DIFFERENCE FOR FIVE CHILDREN, AND NINETY-FIVE PERCENT OF THE 13 DIFFERENCE FOR SIX OR MORE CHILDREN.

(B) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO
SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS LESS THAN THE REDUCED
LOW-INCOME ADJUSTMENT CALCULATED PURSUANT TO SUBSECTION
(7)(a)(III)(A) OF THIS SECTION, THE OBLIGOR'S BASIC CHILD SUPPORT
OBLIGATION IS EQUAL TO THE REDUCED LOW-INCOME ADJUSTMENT.

(C) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO
SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS MORE THAN THE REDUCED
LOW-INCOME ADJUSTMENT CALCULATED PURSUANT TO SUBSECTION
(7)(a)(III)(A) OF THIS SECTION BUT LESS THAN THE SCHEDULE OF BASIC
CHILD SUPPORT OBLIGATION, THE OBLIGOR'S BASIC CHILD SUPPORT
OBLIGATION IS EQUAL TO THE AMOUNT CALCULATED PURSUANT TO
SUBSECTION (7)(a)(V)(A) OF THIS SECTION.

26 (D) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO
 27 SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS EQUAL TO OR MORE THAN

-8-

THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION, THE AMOUNT LISTED
 IN THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION APPLIES.

(VI) IN ADDITION TO THE ADJUSTMENTS DESCRIBED IN THIS
SUBSECTION (7)(a), THE OBLIGOR'S CHILD SUPPORT AMOUNT MUST BE
FURTHER ADJUSTED FOR WORK-RELATED AND EDUCATION-RELATED CHILD
CARE COSTS, HEALTH INSURANCE, EXTRAORDINARY MEDICAL EXPENSES,
AND OTHER EXTRAORDINARY ADJUSTMENTS AS DESCRIBED IN
SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION.

9 (VII) THE JUDGE MAY USE DISCRETION TO DETERMINE CHILD 10 SUPPORT IN CIRCUMSTANCES WHEN THE COMBINED ADJUSTED GROSS 11 INCOME EXCEEDS THE UPPERMOST LEVELS OF THE SCHEDULE OF BASIC 12 CHILD SUPPORT OBLIGATIONS; EXCEPT THAT THE PRESUMPTIVE BASIC 13 CHILD SUPPORT OBLIGATION MUST NOT BE LESS THAN IT WOULD BE BASED 14 ON THE HIGHEST LEVEL OF ADJUSTED GROSS INCOME SET FORTH IN THE 15 SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS.

16

(b) SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS:

17 18	COMBINED Adjusted						SIX OR
19	GROSS	One	Two	THREE	FOUR	FIVE	MORE
20	INCOME	CHILD		CHILDREN			
21	50	11	17	20	23	25	27
22	100	22	33	40	45	50	54
23	150	33	50	61	68	74	81
24	200	44	67	81	90	99	108
25	250	55	<i>83</i>	101	113	124	135
26	300	66	100	121	135	149	162
27	350	77	117	141	158	174	189
28	400	87	133	161	180	198	215
29	450	98	149	180	201	221	241
30	500	108	165	199	223	245	266
31	550	119	181	219	244	269	292
32	600	129	197	238	266	<i>292</i>	318
33	650	140	213	257	287	316	343
34	700	150	228	276	308	339	369
35	750	160	244	295	330	363	395
36	800	171	260	315	351	387	420
37	850	181	276	334	373	410	446

	Combined Adjusted						SIX OR
	GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	900	192	292	353	394	434	471
	950	202	308	372	416	457	49 7
3	1000	213	324	391	437	481	523
4	1050	223	340	411	459	505	548
2 3 4 5 6	1100	234	356	430	480	528	574
6	1150	244	371	449	502	552	600
7	1200	253	386	466	521	573	623
8	1250	263	400	<i>483</i>	540	594	645
9	1300	272	414	500	559	615	668
10	1350	281	428	517	578	636	691
11	1400	290	442	534	597	657	714
12	1450	300	456	551	616	678	736
13	1500	309	470	568	635	698	759
14	1550	318	484	585	654	719	782
15	1600	327	498	602	673	740	805
16	1650	337	512	620	<i>692</i>	761	827
17	1700	346	527	637	711	782	850
18	1750	355	541	654	730	803	873
19	1800	364	555	671	749	824	896
20	1850	374	569	688	768	845	918
21	1900	383	583	705	787	866	941
22	1950	<i>392</i>	597	722	806	887	964
23	2000	401	611	739	825	908	98 7
24	2050	411	625	756	844	<i>929</i>	1009
25	2100	420	639	772	863	949	1032
26	2150	429	653	789	881	970	1054
27	2200	438	666	806	900	990	1076
28	2250	447	680	822	918	1010	1098
29	2300	456	694	839	937	1031	1120
30	2350	465	708	855	956	1051	1143
31	2400	474	721	872	974	1071	1165
32	2450	<i>483</i>	735	889	<i>993</i>	1092	1187
33	2500	<i>492</i>	749	905	1011	1112	1209
34	2550	501	<i>763</i>	<i>922</i>	1030	1133	1231
35	2600	510	776	<i>938</i>	1048	1153	1253
36	2650	519	790	955	1067	1173	1275
37	2700	528	804	<i>972</i>	1085	1194	1298
38	2750	537	817	988	1104	1214	1320
39	2800	546	831	1005	1122	1235	1342
40	2850	555	845	1021	1141	1255	1364
41	2900	564	859	1038	1159	1275	1386
42	2950	573	872	1055	1178	1296	1408
43	3000	<i>582</i>	886	1071	1196	1316	1431
44	3050	591	900	1088	1215	1336	1453
45	3100	600	<i>913</i>	1104	1234	1357	1475
46	3150	609	927	1121	1252	1377	1497
47	3200	618	941	1137	1271	1398	1519
48	3250	627	955	1154	1289	1418	1541

	Combined Adjusted						SIX OR
	GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	3300	636	968	1171	1308	1438	1564
	3350	645	<i>982</i>	1187	1326	1459	1586
3	3400	654	996	1204	1345	1479	1608
4	3450	663	1010	1220	1363	1500	1630
2 3 4 5 6	3500	672	1023	1237	1382	1520	1652
6	3550	681	1037	1254	1400	1540	1674
7	3600	690	1051	1270	1419	1561	1696
8	3650	699	1064	1287	1437	1581	1719
9	3700	708	1078	1303	1456	1601	1741
10	3750	717	1092	1320	1474	1622	1763
11	3800	726	1106	1337	1493	1642	1785
12	3850	735	1119	1353	1511	1663	1807
13	3900	744	1133	1370	1530	1683	1829
14	3950	753	1147	1386	1549	1703	1852
15	4000	762	1161	1403	1567	1724	1874
16	4050	771	1173	1417	1583	1742	<i>1893</i>
17	4100	780	1185	1431	1598	1758	1911
18	4150	7 89	1197	1445	1614	1775	1930
19	4200	798	1209	1458	1629	1792	1948
20	4250	807	1221	1472	1644	1809	1966
21	4300	816	1232	1486	1659	1825	1984
22	4350	825	1244	1499	1675	1842	2002
23	4400	834	1256	1513	1690	1859	2020
24	4450	<i>843</i>	1268	1526	1705	1875	2039
25	4500	<i>852</i>	1280	1540	1720	<i>1892</i>	2057
26	4550	861	1292	1554	1735	1909	2075
27	4600	870	1304	1567	1751	<i>1926</i>	2093
28	4650	879	1316	1581	1766	1942	2111
29	4700	888	1328	1596	1783	1961	2131
30	4750	896	1342	1612	1800	1980	2152
31	4800	904	1355	1627	1818	1999	2173
32	4850	<i>912</i>	1368	1643	1835	2019	2194
33	4900	920	1381	1658	1852	2037	2214
34	4950	927	1393	1672	1867	2054	2233
35	5000	<i>934</i>	1404	1685	1882	2071	2251
36	5050	941	1416	1699	1898	2087	2269
37	5100	<i>948</i>	1427	1713	1913	2104	2287
38	5150	955	1439	1726	1928	2121	2306
39	5200	<i>962</i>	1450	1740	1943	2138	2324
40	5250	969	1462	1754	1959	2155	2342
41	5300	9 77	1473	1767	1974	2171	2360
42	5350	984	1485	1781	1989	2188	2379
43	5400	<i>990</i>	1496	1794	2004	2204	2396
44	5450	<i>996</i>	1504	1804	2015	2216	2409
45	5500	1002	1513	1814	2026	2229	2423
46	5550	1008	1522	1824	2038	2241	2436
47	5600	1013	1530	1834	2049	2254	2450
48	5650	1019	1539	1845	2060	2266	2464

	Combined Adjusted						SIX OR
	GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	5700	1025	1547	1855	2072	2279	2477
	5750	1020	1556	1865	2083	2292	2491
3	5800	1036	1565	1875	2095	2304	2504
4	5850	1042	1573	1885	2106	2317	2518
2 3 4 5	5900	1048	1582	1896	2117	2329	2532
6	5950	1054	1590	1906	2129	2342	2545
$\tilde{7}$	6000	1060	1599	1916	2140	2354	2559
8	6050	1065	1608	1926	2151	2367	2573
9	6100	1071	1616	1936	2163	2379	2586
10	6150	1076	1624	1946	2173	2391	2598
11	6200	1080	1629	1951	2180	2398	2606
12	6250	1083	1634	1957	2186	2405	2614
13	6300	1087	1639	1963	2193	2412	2622
14	6350	1091	1644	1969	2199	2419	2629
15	6400	1094	1650	1974	2205	2426	2637
16	6450	1098	1655	1980	2212	2433	2645
17	6500	1101	1660	1986	2218	2440	2652
18	6550	1105	1665	1992	2225	2447	2660
19	6600	1108	1670	1998	2231	2454	2668
20	6650	1112	1675	2003	2238	2461	2676
21	6700	1115	1680	2009	2244	2469	2683
22	6750	1119	1685	2015	2251	2476	2691
23	6800	1122	1690	2021	2257	2483	2699
24	6850	1126	1695	2026	2264	2490	2707
25	6900	1129	1700	2032	2269	2496	2714
26	6950	1133	1704	2035	2273	2500	2718
27	7000	1136	1708	2038	2276	2504	2722
28	7050	1139	1711	2041	2279	2507	2726
29	7100	1142	1715	2044	2283	2511	2730
30	7150	1145	1719	2047	2286	2515	2734
31	7200	1149	1722	2050	2290	2518	2738
32	7250	1152	1726	2053	2293	2522	2742
33	7300	1155	1730	2056	2296	2526	2746
34	7350	1158	1733	2059	2300	2530	2750
35	7400	1161	1737	2062	2303	2533	2754
36	7450	1165	1741	2065	2306	2537	2758
37	7500	1168	1744	2068	2310	2541	2762
38	7550	1171	1748	2071	2313	2544	2766
39	7600	1174	1752	2074	2316	2548	2770
40	7650	1178	1756	2078	2321	2553	2775
41	7700	1182	1763	2088	2332	2565	2788
42	7750	1187	1771	2098	2343	2577	2801
43	7800	1191	1778	2107	2354	2589	2815
44	7850	1195	1786	2117	2365	2602	2828
45	7900	1200	1793	2127	2376	2614	2841
46	7950	1204	1801	2137	2387	2626	2855
47	8000	1209	1808	2147	2398	2638	2868
48	8050	1213	1816	2157	2410	2651	2881

	Combined Adjusted						SIX OR
	GROSS	One	Two	THREE	Four	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	8100	1218	1823	2167	2421	2663	2894
	8150	1210	1823	2177	2421 2432	2675	2908
$\frac{2}{3}$	8200	1222	1838	2187	2432	2673 2687	2921
$\frac{3}{4}$	8250	1231	1846	2107 2197	2454	2699	2934
5	8300	1231	1853	2207	2465	2712	2948
2 3 4 5 6	8350	1240	1861	2217	2476	2724	2961
7	8400	1244	1868	2226	2487	2735	2973
8	8450	1247	1871	2229	2489	2738	2977
9	8500	1250	1874	2231	2492	2741	2980
10	8550	1253	1877	2234	2495	2745	2983
11	8600	1255	1881	2236	2498	2748	2987
12	8650	1258	1884	2239	2501	2751	2990
13	8700	1261	1887	2241	2504	2754	2993
14	8750	1263	1890	2244	2506	2757	2997
15	8800	1266	1893	2246	2509	2760	3000
16	8850	1269	1896	2249	2512	2763	3004
17	8900	1272	1899	2251	2515	2766	3007
18	8950	1274	1902	2254	2518	2769	3010
19	9000	1277	1905	2256	2520	2772	3014
20	9050	1280	1909	2259	2523	2776	3017
21	9100	1282	1912	2261	2526	2779	3020
22	9150	1285	1915	2264	2529	2782	3024
$\overline{23}$	9200	1289	1920	2269	2534	2788	3030
24	9250	1292	1924	2274	2540	2794	3037
25	9300	1296	1929	2279	2545	2800	3043
26	9350	1300	1934	2284	2551	2806	3050
27	9400	1303	1939	2288	2556	2812	3056
28	9450	1307	1944	2293	2562	2818	3063
29	9500	1311	1948	2298	2567	2824	3069
30	9550	1314	1953	2303	2572	2830	3076
31	9600	1318	1958	2308	2578	2836	3082
32	9650	1322	1963	2313	2583	2842	3089
33	9700	1325	1968	2318	2589	2848	3095
34	9750	1329	<i>1972</i>	2322	2594	2854	3102
35	9800	1333	<i>1977</i>	2327	2600	2860	3108
36	9850	1336	<i>1982</i>	2332	2605	2866	3115
37	9900	1340	<i>1987</i>	2337	2611	2872	3121
38	9950	1345	<i>1993</i>	2344	2618	2880	3130
39	10000	1350	2001	2352	2628	2890	3142
40	10050	1355	2008	2361	2637	2901	3153
41	10100	1361	2016	2369	2646	2911	3164
42	10150	1366	2024	2378	2656	2922	3176
43	10200	1372	2031	2386	2665	<i>2932</i>	3187
44	10250	1377	2039	2395	2675	2942	3198
45	10300	1383	2047	2403	2684	2953	3210
46	10350	1388	2054	2412	2694	2963	3221
47	10400	1394	2062	2420	2703	2973	3232
48	10450	1399	2070	2429	2713	2984	3243

	COMBINED						Suy on
	ADJUSTED GROSS	One	Two	THREE	Four	FIVE	SIX OR More
	INCOME	CHILD		CHILDREN			
1	10500	1404	2077	2437	2722	2994	3255
	10550	1410	2077	2437 2445	2732	3005	3233 3266
2 3 4 5	10550	1410	2083	2443 2454	2732 2741	3003 3015	3200 3277
5 1	10650	1413 1421	2092 2100	2434 2462	2741 2750	3013 3025	3277 3289
т 5	10030	1421 1426	2100 2108	2402 2471	2750	3025 3036	3300
6	10700	1420 1432	2108 2115	2471 2479	2769	3030 3046	3311
7	10730	1432 1437	2113 2123	2479 2488	2709 2779	3040 3057	3323
8	10800	1437 1443	2123 2131	2400 2496	2779	3037 3067	3323 3334
9	10830	1443 1448	2131 2138	2490 2505	2788	3007 3077	3334 3345
10	10900	1440 1453	2138 2146	2503 2513	2798 2807	3088	3343 3357
10							
11	11000	1459	2154	2522	2817	3098	3368 3370
12	11050	1464	2161	2530 2530	2826	3109	<i>3379</i>
13 14	11100	1469 1472	2169 2175	2539	2836	3119	3390 3402
14	11150	1473	2175	2547	2845 2855	3130	3402
	<i>11200</i>	1477	2182	2556	2855	3140	3413
16	11250	1481	2188	2564	2864	3151	3425
17	<i>11300</i>	1485	2195	2573	2874	3161	3436
18	11350	1489	2201	2581	2883	3171	3447
19	11400 11450	1493	2208	2590	2893 2002	3182	3459
20	11450	1497	2214	2598	<i>2902</i>	<i>3192</i>	3470
21	11500	1501	2221	2607	<i>2912</i>	3203	3482
22	11550	1505	2228	2615	<i>2921</i>	3213	3493
23	11600	1509	2234	2624	<i>2931</i>	3224	3504
24	11650	1513	2241	2632	<i>2940</i>	3234	3516
25	<i>11700</i>	1517	2247	2641	<i>2950</i>	3245	3527
26	11750	1521	2254	2649	2959 2060	3255	3538
27 28	11800	1525	<i>2260</i>	2658	2969 2079	<i>3266</i>	3550
	11850	1529	2267	2666	<i>2978</i>	3276	3561
29	<i>11900</i>	1533	2273	2675	<i>2988</i>	<i>3287</i>	3573
30	11950	1537	2280	2683	<i>2997</i>	<i>3297</i>	3584
31	<i>12000</i>	1541	2287	2692	<i>3007</i>	3308	3595
32	12050	1545	2293	2701	<i>3016</i>	3318	3607
33	12100	1549	2300	2709	3026	3329	3618
34 35	12150	1553	2306	2718	3036	3339	3630
	12200	1557	2313	2726	<i>3045</i>	3350	3641
36	12250	1561	2319	2735	3055	3360	3652
37	12300	1564	2324	2739	3060	3366	3659
38	12350	1567	2328	2744	3065	3372	3665
39	12400	1570	2332	2749	<i>3070</i>	3377	3671
40	12450	1573	2337	2754	3076	3383	3678
41	12500	1576	2341	2758	<i>3081</i>	3389	3684
42	12550	1579	2345	2763	3086	3395	3690 2607
43	12600 12650	1583	2349	2768	<i>3092</i>	3401 2406	3697 3702
44	12650	1586	2354	2772	<i>3097</i>	3406	3703
45	<i>12700</i>	1589	2358	2777	<i>3102</i>	3412	3709
46	12750	1592	2362	2782	3107	3418	3715
47	12800	1595	2367	2787	3113	3424	3722
48	12850	1598	2371	2791	3118	3430	3728

	Combined Adjusted						SIX OR
	GROSS	One	Two	THREE	Four	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	12900	1601	2375	2796	3123	3436	3734
	12950	1604	2380	2801	3129	3441	3741
3	13000	1607	2384	2806	3134	3447	3747
4	13050	1610	2388	2810	3139	3453	3753
2 3 4 5	13100	1614	2393	2815	3144	3459	3760
6	13150	1617	2397	2820	3150	3465	3766
- 7	13200	1620	2401	2824	3155	3470	3772
8	13250	1623	2406	2829	3160	3476	3779
9	13300	1626	2410	2834	3166	3482	3785
10	13350	1629	2414	2839	3171	3488	3791
11	13400	1633	2419	2844	3177	3494	3798
12	13450	1637	2425	2850	3183	3502	3806
13	13500	1641	2430	2856	3190	3509	3814
14	13550	1646	2436	2862	3197	3516	3822
15	13600	1650	2442	2868	3203	3524	3830
16	13650	1654	2448	2874	3210	3531	3838
17	13700	1659	2454	2880	3217	3538	3846
18	13750	1663	2460	2886	3223	3546	3854
19	13800	1667	2465	2892	3230	3553	3862
20	13850	1672	2471	2898	3237	3560	3870
21	13900	1676	2477	2904	3243	3568	3878
22	13950	1681	2483	2910	3250	3575	3886
23	14000	1685	2489	2916	3257	3583	3894
24	14050	1689	2495	2922	3264	3590	3902
25	14100	1694	2500	2928	3270	3597	3910
26	14150	1698	2506	2934	3277	3605	3918
27	14200	1703	2512	2940	3284	3612	3926
28	14250	1707	2518	2946	3290	3619	3934
29	14300	1711	2524	2952	3297	3627	3942
30	14350	1716	2529	2958	3304	3634	3950
31	14400	1720	2535	2964	3310	3641	3958
32	14450	1724	2541	2970	3317	3649	3966
33	14500	1729	2547	2976	3324	3656	3974
34	14550	1733	2553	2982	3331	3664	<i>3982</i>
35	14600	1738	2559	2988	3337	3671	3990
36	14650	1742	2564	2994	3344	3678	3998
37	14700	1746	2570	3000	3351	3686	4006
38	14750	1751	2576	3006	3357	3693	4014
39	14800	1755	2582	3012	3364	3700	4022
40	14850	1759	2586	3016	3369	3706	4028
41	14900	1761	2590	3019	3373	3710	4033
42	14950	1764	2593	3023	3376	3714	4037
43	15000	1767	2597	3026	3380	3718	4042
44	15050	1770	2600	3029	3384	3722	4046
45	15100	1773	2604	3033	3388	3726	4051
46	15150	1775	2607	3036	3391	3731	4055
47	15200	1778	2611	3040	3395	3735	4060
48	15250	1781	2614	3043	3399	3739	4064

	COMBINED						~
	ADJUSTED	0	The second se	T	D.		SIX OR
	GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
1	INCOME	CHILD			CHILDREN		
1	15300	1784	2618	3046	3403	3743	4069
$\frac{2}{2}$	15350	1786	2621	3050	3406	3747	4073
2 3 4	15400	1789	2625	3053	<i>3410</i>	3751	4077
4	15450	1792	<i>2628</i>	3056	3414	3755	4082
5	15500	1795	<i>2632</i>	<i>3060</i>	3418	3759	4086
6	15550	1798	2635	3063	3421	3763	4091
7	15600	1800	2639 2642	3066	3425	3768	4095
8	15650	1803	2642	<i>3070</i>	<i>3429</i>	3772	4100
9	15700	1806	2646	3073	3433	3776	4104
10	15750	1809	2649	3076	3436	<i>3780</i>	4109
11	15800	1812	2653	3080	3440	3784	4113
12	15850	1814	2656	<i>3083</i>	3444	3788	4118
13	15900	1817	2660	3086	3448	3792	4122
14	15950	1820	2663	3090	3451	3796	4127
15	16000	1823	2667	3093	3455	3801	4131
16	16050	1825	2670	3096	3459	3805	4136
17	16100	1828	2674	3100	3463	3809	4140
18	16150	1831	2677	3103	3466	3813	4145
19	16200	1834	2681	3107	3470	3817	4149
20	16250	1837	2686	3112	3476	3823	4156
21	16300	1843	2693	3121	3486	3834	4168
22	16350	1847	2701	3129	3495	3845	4179
23	16400	1852	2707	3137	3504	3855	4190
24	16450	1857	2714	3145	3513	3864	4201
25	16500	1861	2721	3153	3522	3874	4211
26	16550	1866	2728	3161	3531	3884	4222
27	16600	1870	2735	3169	3540	3894	4233
28	16650	1875	2741	3177	3549	3904	4243
29	16700	1879	2748	3185	3558	3913	4254
30	16750	1884	2755	3193	3566	3923	4264
31	16800	1888	2761	3201	3575	3933	4275
32	16850	1893	2768	3208	3584	3942	4285
33	16900	1897	2775	3216	3593	3952	4296
34	16950	1902	2781	3224	3601	3962	4306
35	17000	1906	2788	3232	3610	3971	4317
36	17050	1911	2795	3240	3619	3981	4327
37	17100	1915	2801	3248	3628	3990	4338
38	17150	1920	2808	3256	3636	4000	4348
39	17200	1924	2815	3263	3645	4010	4359
40	17250	1929	2821	3271	3654	4019	4369
41	17300	1933	2828	3279	3663	4029	4380
42	17350	1938	2835	3287	3672	4039	4390
43	17400	1942	2841	3295	3680	4048	4401
44	17450	1947	2848	3303	3689	4058	4411
45	17500	1951	2855	3311	3698	4068	4422
46	17550	1956	2861	3318	3707	40 77	4432
47	17600	1960	2868	3326	3715	4087	4443
48	17650	1965	2875	3334	3724	4097	4453

	Combined Adjusted						SIX OR
	GROSS	One	Two	THREE	FOUR	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	17700	1969	2881	3342	3733	4106	4464
	17750	1974	2888	3350	3742	4116	4474
3	17800	1978	2895	3358	3751	4126	4484
4	17850	1983	2901	3366	3759	4135	4495
5	17900	1987	2908	3373	3768	4145	4505
2 3 4 5 6	17950	1992	2915	3381	3777	4155	4516
$\tilde{7}$	18000	1996	2921	3389	3786	4164	4526
8	18050	2001	2928	3397	3794	4174	4537
9	18100	2005	2935	3405	3803	4183	4547
10	18150	2010	2941	3413	3812	4193	4558
11	18200	2014	2948	3420	3821	4203	4568
12	18250	2019	2955	3428	3829	4212	4579
13	18300	2023	2961	3436	3838	4222	4589
14	18350	2028	2968	3444	3847	4232	4600
15	18400	2032	2975	3452	3856	4241	4610
16	18450	2037	2982	3460	3865	4251	4621
17	18500	2041	2988	3468	3873	4261	4631
18	18550	2046	2995	3475	3882	4270	4642
19	18600	2050	3002	3483	3891	4280	4652
20	18650	2055	3008	3491	3899	4289	4662
21	18700	2058	3013	3496	3905	4295	4669
22	18750	2062	3017	3501	3910	4301	4675
23	18800	2065	3022	3505	3916	4307	4682
24	18850	2069	3027	3510	3921	4313	4688
25	18900	2073	3032	3515	3926	4319	4695
26	18950	2076	3036	3520	<i>3932</i>	4325	4701
27	19000	2080	3041	3525	3937	4331	4708
28	19050	2083	3046	3530	3943	4337	4714
29	19100	2087	3051	3535	3948	<i>4343</i>	4721
30	19150	2091	3055	3539	3954	<i>4349</i>	4727
31	19200	2094	3060	3544	3959	4355	4734
32	19250	2098	3065	3549	3964	4361	4740
33	19300	2101	3070	3554	3970	4367	4747
34	19350	2105	3074	3559	3975	4373	4753
35	19400	2109	3079	3564	3981	4379	4760
36	19450	2112	3084	3569	3986	4385	4766
37	19500	2116	3089	3573	<i>3992</i>	4391	4773
38	19550	2119	3093	3578	3997	4397	<i>4779</i>
39	19600	2123	3098	3583	4002	4403	4786
40	19650	2126	3103	3588	4008	4409	<i>4792</i>
41	19700	2130	3108	3593	4013	4415	4799
42	19750	2134	3112	3598	4019	4421	4805
43	19800	2137	3117	3603	4024	4427	<i>4812</i>
44	19850	2141	3122	3608	4030	4433	4818
45	19900	2144	3127	3612	4035	4439	4825
46	19950	2148	3131	3617	4040	4445	<i>4831</i>
47	20000	2152	3136	3622	4046	4451	4838
48	20050	2155	3141	3627	4051	4456	4844

	Combined Adjusted						SIX OR
	GROSS	One	Two	THREE	Four	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	20100	2159	3146	3632	4057	4462	4851
	20150	2162	3150	3637	4062	4468	4857
$\frac{2}{3}$	20130	2162	3155	3642	4062	4474	4864
4	20250	2170	3160	3646	4073	4480	4870
5	20300	2173	3164	3651	4079	4486	4877
2 3 4 5 6	20350	2177	3169	3656	4084	4492	4883
$\tilde{7}$	20400	2180	3174	3661	4089	4498	4890
8	20450	2184	3179	3666	4095	4504	4896
9	20500	2187	3183	3670	4100	4510	4902
10	20550	2191	3188	3675	4105	4516	4908
11	20600	2194	3192	3680	4110	4521	4915
12	20650	2197	3197	3684	4115	4527	4921
13	20700	2201	3201	3689	4121	4533	4927
14	20750	2204	3206	3694	4126	4538	4933
15	20800	2208	3210	3698	4131	4544	4939
16	20850	2211	3215	3703	4136	4550	4945
17	20900	2215	3219	3707	4141	4555	4952
18	20950	2218	3224	3712	4146	4561	4958
19	21000	2221	3228	3717	4152	4567	4964
20	21050	2225	3233	3721	4157	4572	4970
21	21100	2228	3237	3726	4162	4578	4976
22	21150	2232	3242	3731	4167	4584	4982
23	21200	2235	3246	3735	4172	4589	4989
24	21250	2238	3251	3740	4177	4595	4995
25	21300	2242	3255	3744	4183	4601	5001
26	21350	2245	3260	3749	4188	4606	5007
27	21400	2249	3264	3754	4193	4612	5013
28	21450	2252	3269	3758	4198	4618	5020
29	21500	2255	3273	3763	4203	4623	5026
30	21550	2259	3278	3768	4208	4629	5032
31	21600	2262	3282	3772	4213	4635	5038
32	21650	2266	3287	3777	4219	4641	5044
33	21700	2269	3291	3781	4224	4646	5050
34	21750	2273	3296	3786	4229	4652	5057
35	21800	2276	3300	3791	4234	4658	5063
36	21850	<i>2279</i>	3305	3795	4239	4663	5069
37	21900	2283	3309	3800	4244	4669	5075
38	21950	2286	3314	3805	4250	4675	5081
39	22000	2289	3319	3811	4257	4683	5090
40	22050	2292	3324	3818	4265	4691	5099
41	22100	2295	3329	3825	4273	4700	5109
42	22150	<i>2298</i>	3334	3832	4280	4708	5118
43	22200	2301	3340	3839	4288	4717	5127
44	22250	2304	3345	3846	4296	4725	5137
45	22300	2307	3350	3853	4304	4734	5146
46	22350	2310	3355	3860	4311	4743	5155
47	22400	2313	3360	3867	4319	4751	5164
48	22450	2316	3365	3874	4327	4760	5174

	COMBINED						
	ADJUSTED	-	_	_	_	_	SIX OR
	GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
1	INCOME	CHILD			CHILDREN		
1	22500	2319	3371	3881	4335	4768	5183
2	22550	2322	3376	3888	4342	4777	5192
2 3 4	22600	2325	3381	3895	4350	4785	5201
4	22650	2328	3386	3901	4358	4794	5211
5	22700	2331	3391	3908	4366	4802	5220
6	22750	2334	3396	3915	4373	4811	5229
7	22800	2337	3401	<i>3922</i>	4381	4819	5239
8	22850	2340	3407	<i>3929</i>	4389	4828	5248
9	22900	2343	3412	3936	4397	4836	5257
10	22950	2346	3417	<i>3943</i>	4404	4845	5266
11	23000	2349	3422	3950	4412	4853	5276
12	23050	2352	3427	3957	4420	4862	5285
13	23100	2355	3432	3964	4428	<i>4871</i>	5294
14	23150	2358	3437	3971	4436	<i>4879</i>	5304
15	23200	2361	3443	3978	4443	4888	5313
16	23250	2364	3448	3985	4451	4896	5322
17	23300	2367	3453	<i>3992</i>	4459	4905	5331
18	23350	2370	3458	3999	4467	4913	5341
19	23400	2373	3463	4006	4474	<i>4922</i>	5350
20	23450	2376	3468	4013	4482	4930	5359
21	23500	2379	3474	4020	4490	4939	5369
22	23550	2382	3479	4027	4498	494 7	5378
23	23600	2385	3484	4033	4505	4956	5387
24	23650	2388	3489	4040	4513	4964	5396
25	23700	2391	3494	4047	4521	<i>4973</i>	5406
26	23750	2394	3499	4054	4529	<i>4982</i>	5415
27	23800	2397	3504	4061	4536	4990	5424
28	23850	2400	3510	4068	4544	4999	<i>5433</i>
29	23900	2403	3515	4075	4552	5007	<i>5443</i>
30	23950	2406	3520	4082	4560	5016	5452
31	24000	2409	3525	4089	4567	5024	5461
32	24050	2412	3530	4096	4575	5033	5471
33	24100	2415	3535	4103	4583	5041	5480
34	24150	2418	3541	4110	4591	5050	5489
35	24200	2421	3546	4117	4599	5058	5498
36	24250	2424	3551	4124	4606	5067	5508
37	24300	2427	3556	4131	4614	5075	5517
38	24350	2430	3561	4138	4622	5084	5526
39	24400	2433	3566	4145	4630	5093	5536
40	24450	2436	3571	4152	4637	5101	5545
41	24500	2439	3577	4159	4645	5110	5554
42	24550	2442	3582	4165	4653	5118	5563
43	24600	2445	3587	4172	4661	5127	5573
44	24650	2448	3592	4179	4668	5135	5582
45	24700	2451	3597	4186	4676	5144	5591
46	24750	2454	3602	<i>4193</i>	4684	5152	5601
47	24800	2457	3608	4200	4692	5161	5610
48	24850	2460	3613	4207	4699	5169	5619

	COMBINED						SIVOD
	ADJUSTED GROSS	One	Two	THREE	Four	FIVE	SIX OR More
	INCOME	CHILD			CHILDREN		
1	24900	2463	3618	4214	4707	5178	5628
	24900 24950	2403 2466	3623	4214 4221	4707	5178 5186	5638
2 3 4 5 6	24930 25000	2400 2469	3623 3628	4221 4228	4713	5180 5195	5647
5	25000 25050	2409 2472	3633	4228 4235	4723 4730	5204	5656
+ 5	25030 25100	2472 2475	3638	4233 4242	4730	5214 5212	5665
5	25100 25150	2473 2478	3638 3644	4242 4249	4738 4746	5212 5221	5675
7	25130 25200	2478 2481	3644 3649	4249 4256	4740 4754	5221 5229	5684
8	25200 25250	2481 2484	3654 3654	4230 4263	4734 4762	5238	5693
9	25230 25300	2484 2487	3659	4203 4270	4762 4769	5238 5246	5703
10	25300 25350	2487 2490	3659 3664	4270 4277	4709 4777	5255	5703 5712
10	25550 25400	2490 2493	3004 3669	4277 4284	4777	5255 5263	5721
12		2493 2496		4284 4291	4783 4793		5721 5730
12	25450 25500		3675	4291 4297		5272	
13	25500 25550	2499 2502	3680 3685	4297 4304	4800 4808	5280 5289	5740 5749
14		2302 2505	3083 3690	4304 4311	4000 4816	5289 5297	
15	25600 25650						5758
10	25650 25700	2508	3695 2700	4318 4325	4824	5306 5214	5768
17	25700 25750	2511 2514	3700 3705	4323 4332	4831 4839	5314 5323	5777 5786
18		2514 2517		4332 4339	4839 4847	5323 5332	5780 5795
20	25800		3711				
20 21	25850 25000	2520 2522	3716	4346	4855	5340 5340	5805
21 22	25900 25050	2523 2526	3721	4353	4862	5349 5357	5814 5822
22	25950	2526 2520	3726	4360	4870	5357	5823 5823
23	26000 26050	2529 2532	3731 3736	4367	4878	5366 5374	5833 5842
24	26050	2532 2535	3730 3742	4374 4381	4886 4893		5851
25	26100 26150	2555 2538	3742 3747	4381 4388	4893 4901	5383 5391	5860
20	26150 26200		3747 3752	4388 4395	4901 4909		
28	26200 26250	2541 2544	3752 3757	4393 4402	4909 4917	5400 5408	5870 5879
28	26230 26300	2544 2547	3737 3762	4402 4409	4917 4924	5408 5417	5888
30	26300 26350	2347 2550	3762 3767		4924 4932	5417 5425	5897
31		2550 2553	3707 3772	4416 4423	4932 4940	5425 5434	5907
31	26400 26450	2555 2556	3772 3778	4423 4430	4940 4948	5454 5443	5907 5916
32				4430 4436			
33	26500 26550	2559	3783 3788	4430 4443	4956 4963	5451 5460	5925 5935
35	20330 26600	2562 2565	3788 3793	4443 4450	4903 4971	5460 5468	5933 5944
36	20000 26650	2568 2568	3793 3798	4430 4457	4971 4979	5408 5477	5944 5953
37	20030 26700	2508 2571	3798 3803	4437 4464	4979 4987	5485	5953 5962
38	26700 26750	2574	3803 3808	4404 4471	4987 4994	5485 5494	5902 5972
39	26730	2374 2577	3808 3814	4478	4994 5002	5502	5972 5981
40	26850	2577 2580	3814 3819	4478	5002 5010	5502 5511	5990
40	20830 26900	2580 2583	3819 3824	4483 4492	5010 5018	5511 5519	5990 6000
42	26950	2585 2586	3824 3829	4492 4499	5018 5025		6009
43	20930 27000	2380 2589	3829 3834	4499 4506	5025 5033	5528 5536	6019 6018
43	27000 27050	2389 2592	3834 3839	4300 4513	5033 5041	5556 5545	6018 6027
44	27030 27100	2392 2595	3839 3844	4313 4518	5041 5047	5545 5552	6027 6035
45	27100 27150	2595 2598	5844 3849	4518 4524	5047 5053	5552 5558	6042
40	27130 27200	2598 2601	3849 3853	4 <i>524</i> 4529	5053 5058		6042 6048
47	27200 27250	2601 2605	3855 3857	4 <i>529</i> 4534	5058 5064	5564 5570	6048 6055
-10	2/230	2003	303/	4334	3004	5570	0033

Adjusted Gross One Two Three Four Five	
	Children
INCOME ('UII D ('UII DDEN ('UII DDEN ('UII DDEN ('UII DDEN (
IncomeChildChildren <td>6062</td>	6062
	6068
2 27350 2611 3866 4544 5075 5583 3 27400 2614 3871 4549 5081 5589	<i>6075</i>
4 27450 2617 3875 4554 5087 5595	6082
4 27450 2617 3875 4554 5087 5595 5 27500 2620 3880 4559 5092 5601	6089
6 27550 2623 3884 4564 5098 5608	6095
7 27600 2626 3889 4569 5103 5614	6102
8 27650 2629 3893 4574 5109 5620	6102
9 27700 2633 3897 4579 5115 5626	6116
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6122
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6122
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6136
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6142
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6149
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6156
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6163
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6169
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6176
19 28200 2664 3942 4629 5171 5688	6183
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6190
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6196
21 20300 2070 3751 1037 3102 3700 22 28350 2673 3955 4644 5188 5706	6203
23 28400 2676 3960 4649 5193 5713	6210
24 28450 2679 3964 4654 5199 5719	6216
25 28500 2682 3969 4659 5205 5725	6223
26 28550 2685 3973 4664 5210 5731	6230
27 28600 2689 3978 4669 5216 5737	6237
28 28650 2692 3982 4675 5221 5744	6243
29 28700 2695 3986 4680 5227 5750	6250
30 28750 2698 3991 4685 5233 5756	6257
31 28800 2701 3995 4690 5238 5762	6263
32 28850 2704 4000 4695 5244 5768	6270
33 28900 2707 4004 4700 5250 5775	6277
34 28950 2710 4009 4705 5255 5781	6284
35 29000 2713 4013 4710 5261 5787	6290
36 29050 2717 4018 4715 5266 5793	<i>6297</i>
37 29100 2720 4022 4720 5272 5799	6304
38 29150 2723 4027 4725 5278 5805	6311
39 29200 2726 4031 4730 5283 5812	6317
40 29250 2729 4035 4735 5289 5818	6324
41 29300 2732 4040 4740 5295 5824	6331
42 29350 2735 4044 4745 5300 5830	6337
43 29400 2738 4049 4750 5306 5836	6344
44 29450 2741 4053 4755 5311 5843	6351
45 29500 2745 4058 4760 5317 5849	6358
46 29550 2748 4062 4765 5323 5855	6364
47 29600 2751 4067 4770 5328 5861	6371
48 29650 2754 4071 4775 5334 5867	6378

	COMBINED						SIVOD
	ADJUSTED GROSS	One	Two	THREE	Four	FIVE	SIX OR More
	INCOME	CHILD			CHILDREN		
1	29700	2757	4075	4780	5340	5873	6384
	29700 29750	2757 2760	4073	4785	5340 5345	5875 5880	6391
$\frac{2}{3}$	29730 29800	2760 2763	4080 4084	4783 4790	5345 5351	5886	6398
5 1	29800 29850	2703 2766	4084 4089	4790 4795	5351 5356	5892	6405
2 3 4 5 6	29830 29900	2760 2769	4089 4093	4793 4800	5350 5362	5892 5898	6411
5	29900 29950	2709	4093 4098	4800 4805	5362 5368	5904	6418
7	29930 30000	2776	4098 4102	4803 4810	5308 5373	5904 5911	6425
8	30000 30050	2770 2779	4102 4107	4810 4815	5375 5379	5911 5917	0423 6432
9	30030 30100	2779	4107 4111	4813	5385	5923	6432 6438
10	30100 30150	2782 2785		4821 4826	5385 5390	5925 5929	6445
10	30130 30200	2783 2788	4116 4120	4820 4831	5390 5396	5929 5935	0443 6452
12	30200 30250	2788 2791		4831 4836	5390 5401	5955 5942	04 <i>32</i> 6458
12			4124				
13	30300 30350	2794 2798	4129 4133	4841 4846	5407 5412	5948 5054	6465 (472
14			4133 4138		5413	5954 5960	6472
15	<i>30400</i>	2801		4851 4856	5418 5424		6479 (195
10	30450	2804	4142		5424 5420	5966 5072	6485
17	30500 20550	2807 2810	4147 4151	4861 4866	5429 5425	5972 5070	6492
10	30550				5435	5979 5085	6499 (505
	30600	2813	4156	4871	5441	5985 5001	6505
20 21	30650	2816	4160	4876	5446 5452	5991 5007	6512
21 22	<i>30700</i>	<i>2819</i>	4164	4881	5452	5997 (002	6519 (52)
	30750	2822	4169	4886	5458	6003	6526
23	30800	2826	4173	4891	5463	6010 (01(6532
24	30850	<i>2829</i>	4178	4896	5469	<i>6016</i>	6539
25	30900	<i>2832</i>	4182	<i>4901</i>	5474	6022	6546
26	30950	2835	4187	4906	5480 5480	6028	6553
27 28	31000	2838	4191	4911	5486 5401	6034	6559
28 29	31050	2841	<i>4196</i>	<i>4916</i>	5491 5407	6040 (047	6566
	31100	2844	<i>4200</i> <i>4205</i>	<i>4921</i>	5497 5502	6047 (052	6573
30	31150	2847	4205	4926	5503	6053	6579 (59)
31	31200	2850 2857	4209	4931	5508	6059	6586
32	31250	2854	4213	4936	5514	6065	6593
33	31300	2857	4218	4941	5519	6071 (079	6600
34 35	31350	2860	4222	4946	5525	6078	6606
	<i>31400</i>	2863	4227	4951	5531	6084	6613
36	<i>31450</i>	2866	4231	4956	5536	6090	6620 ((27
37	31500	2869	4236	4961	5542	6096	6627
38	31550	2872	4240	4966	5548	6102	6633
39	31600	2875	4245	4972	5553	6109	6640
40	31650	2878	4249	4977	5559	6115	6647
41	<i>31700</i>	2882	4253	4982	5564	6121	6653
42	31750	2885	4258	4987	5570	6127	6660
43	31800	2888	4262	4992	5576	6133	6667
44	31850	2891 2894	4267	4997 5002	5581	6139	6674
45	31900	2894	4271	5002	5587	6146	6680
46	31950	<i>2897</i>	4276	5007	5593	6152	6687
47	32000	<i>2900</i>	4280	5012	5598	6158	6694 (700
48	32050	2903	4285	5017	5604	6164	6700

	COMBINED						SIV OD
	Adjusted Gross	One	Two	THREE	Four	FIVE	SIX OR More
	INCOME	CHILD			CHILDREN		
1	32100	2906	4289	5022	5609	6170	6707
	32100 32150	2900 2910	4289 4294	5022 5027	5615	6177	6714
$\frac{2}{3}$	32130 32200	2910 2913	4294 4298	5027 5032	5615 5621	6183	6721
5	32200 32250	2913 2916	4298 4302	5032 5037	5626	6189	6727
+ 5	32230 32300	2910 2919	4302 4307	5037 5042	5632	6195	6734
2 3 4 5 6	32300 32350	2919 2922	4307 4311	5042 5047	5632 5638	6201	6741
7	32330 32400	2922 2925	4311 4316	5047 5052	5643	6201 6207	6748
8	32400 32450	2923 2928	4310 4320	5052 5057	5645 5649	6217 6214	0748 6754
9	32430 32500	2928 2931	4320 4325	5057 5062	5654	6220	6761
10	32500 32550	2931 2934	4323 4329	5062 5067	5654 5660	6220 6226	6768
10	32550 32600	2934 2938	4329 4334				0708 6774
12				5072 5077	5666	6232	
12	32650	2941 2944	4338	5077	5671	6238	6781
13	<i>32700</i>		4342	5082 5087	5677	6245	6788 6705
14	32750	2947 2050	4347	5087 5002	5683	6251 6257	6795
15	32800	2950 2052	4351	5092	5688	6257 (2(2	6801
17	32850	2953 2057	4356	5097 5102	5694 5600	6263	6808
18	<i>32900</i>	2956 2050	4360	5102 5107	5699 5705	6269 6276	6815
10	32950	2959 2062	4365	5107 5112	5705	6276	6821 (828
20	33000	2962 2066	<i>4369</i>	5112	5711	6282	6828 (825
	33050	2966 2060	4374	5117	5716 5722	6288	6835
21	33100	2969 2072	4378	5123	5722	<i>6294</i>	6842
22	33150	<i>2972</i>	4383	5128	5727	6300	6848 (855
23	33200	<i>2975</i>	4387	5133	5733	6306	6855
24	33250	<i>2978</i>	4391	5138	5739	6313	6862
25	33300	<i>2981</i>	4396	5143	5744	<i>6319</i>	6869 (875
26	33350	<i>2984</i>	4400	5148	5750	6325	6875
27	33400	<i>2987</i>	4405	5153	5756	6331	6882
28	33450	2990 2004	4409	5158	5761	6337	6889 (805
29	33500	2994 2007	4414	5163	5767	6344	6895 (002
30	33550	<i>2997</i>	4418	5168	5772	6350 (25)	<i>6902</i>
31	33600	3000	4423	5173	5778	6356	6909
32	33650	3003	4427	5178	5784	6362	6916 (022
33	33700	3006	4431	5183	5789	6368	<i>6922</i>
34	33750	3009	4436	5188	5795	6374	6929 (02)
35	33800	3012	4440	5193	5801 5807	6381 (287	6936 (0.12
36	33850	3015	4445	5198	5806	6387	<i>6942</i>
37	33900	3019	4449	<i>5203</i>	5812	6393	6949 (05(
38	33950	3022	4454	<i>5208</i>	5817	6399	6956 (0(2
39	34000	3025	4458	5213	5823	6405	6963
40	34050	3028	4463	5218	5829	6412	6969
41	34100	3031	4467	<i>5223</i>	5834	6418	6976
42	34150	<i>3034</i>	4472	<i>5228</i>	5840	6424	6983
43	34200	3037	4476	<i>5233</i>	5846	6430	6990 (00)
44	34250	3040	4480	5238	5851	6436	6996 7002
45	34300	3043	4485	5243	5857	6442	7003
46	34350	3047	4489	5248	5862	6449	7010
47	34400	3050	4494	5253	5868	6455	7016
48	34450	3053	4498	5258	5874	6461	7023

	Combined Adjusted						SIX OR
	GROSS	One	Two	THREE	Four	FIVE	MORE
	INCOME	CHILD			CHILDREN		
1	34500	3056	4503	5263	5879	6467	7030
	34500 34550	3050 3059	4303 4507	5265 5269	5885	6473	7030
$\frac{2}{3}$	34330 34600	3039 3062	4307 4512	5209 5274	5885 5891	6480	7037 7043
5	34600 34650	3062 3065	4312 4516	5274 5279	5891 5896	0480 6486	7043 7050
+ 5	34030 34700	3063 3068	4510 4521	5279 5284	5890 5902	6492	7030
2 3 4 5 6	34700 34750	3008 3071	4 <i>521</i> 4525	5284 5289	5902 5907	6492 6498	7037 7063
7	34730 34800	3071 3075	4 <i>323</i> 4529	5289 5294	5907 5913	6504	7003
8	34800 34850	3073 3078	4 <i>529</i> 4534	5294 5299	5915 5919	6511	7070
9	34830 34900	3078 3081	4534	5304	5919 5924	6517	7084
10	34900 34950	3081 3084	4558 4543	5304 5309	5924 5930	6523	7084 7090
10		3084 3087			5930 5936		7090 7097
12	35000		4547	5314 5310		6529 (535	
12	35050	3090 2002	4552	5319 5324	5941 5047	6535	7104
13	35100 25150	3093 3096	4556	5324 5329	5947 5952	6541 6548	7111 7117
14	35150 25200		4561				
15	35200	3099 2102	4565	5334	5958 50(1	6554	7124
17	35250	3103	4569	5339	5964 5060	6560	7131
18	35300	3106	4574 4578	5344 5340	5969 5075	6566 (572	7137
10	35350	3109		5349 5354	5975 5081	6572 (570	7144
20	35400 35450	3112	4583	5354	5981 5086	6579 (595	7151
20 21	35450	3115	4587	5359 5364	5986 5002	6585	7158
21	35500	3118	4592	5364	5992	6591 (507	7164
	35550	3121	4596	5369	5997	6597	7171
23	35600	3124	4601	5374	6003	6603	7178
24	35650	3127	4605	5379 5384	6009	6609	7185
25	35700	3131	4610	5384	6014	6616	7191
26	35750	3134	4614	5389 5304	6020 (025	6622	7198 7205
27	35800	3137	4618	5394 5300	6025	6628	7205
28 29	35850	<i>3140</i>	4623	5399 5404	<i>6031</i>	6634	7211
	35900 35050	3143	4627	5404 5400	6037	6640	7218 7225
30	35950	3146	4632	5409	6042	6647	7225
31	36000	3149	4636	5414	6048	6653	7232
32	36050	3152	4641	5420	6054	6659	7238
33	36100	3155	4645	5425	6059	6665	7245
34	36150	3159	4650	5430	6065	6671 ((79	7252
35	36200	3162	4654	5435	6070	6678	7258
36	36250	3165	4658	5440	6076	6684	7265
37	36300	3168	4663	5445	6082	6690	7272
38	36350	3171	4667	5450	6087	6696 (702	7279
39	36400	3174	4672	5455	6093	<i>6702</i>	7285
40	36450	3177	4676	5460	6099	6708	7292
41	36500	3180	4681	5465	6104	6715	7299 7206
42	36550	3183	4685	5470	6110	6721	7306
43	36600	3187	4690	5475	6115	6727	7312
44	36650	<i>3190</i>	4694	5480	6121	6733	7319 7226
45	36700	3193	4699	5485	6127	6739	7326
46	36750	3196	4703	5490	6132	6746	7332
47	36800	3199	4707	5495	6138	6752	7339
48	36850	3202	4712	5500	6144	6758	7346

	COMBINED						SIVOD
	ADJUSTED GROSS	One	Two	THREE	Four	FIVE	SIX OR More
	INCOME	CHILD			CHILDREN		
1	36900	3205	4716	5505	6149	6764	7353
	36950 36950	3203 3208	4721	5510	6155	6770	7359
$\frac{2}{3}$	37000	3208 3211	4725	5510 5515	6160	6776	7366
5	37000 37050	3211 3215	4723 4730	5515 5520	6166	6783	7373
т 5	37030 37100	3213 3218	4730	5520 5525	6172	6789	7379
2 3 4 5 6	37150 37150	3218 3221	4734 4739	5525 5530	6172 6177	6795	7386
7	37130 37200	3221 3224	4739 4743	5535	6183	6801	7393
8	37250 37250	3224 3227	4743 4747	5555 5540	6189	6807	7393 7400
9	37230 37300	3227 3230	4747	5545	6194	6814	7400
10	37350 37350	3230	4756	5550	6200	6820	7413
10	37330 37400	3235 3236	4750 4761	5555	6200 6205	6826	7413
12	37400 37450	3230 3240	4765	5555 5560	6203 6211	6832	7420 7427
12	37430 37500	3240 3243	4703 4770	5565	6211 6217	0832 6838	7427 7433
13	37500 37550	5245 3246	4770 4774	5505 5571	6222	0030 6845	7433 7440
15	37530 37600	3240 3249	4774 4779	5576	6222 6228	6851	7440
16	37650	3249 3252	4779	5581	6234	6857	7453
17	37030 37700	3232 3255	4783 4788	5581 5586	6234 6239	6863	7433 7460
18	37700 37750	3233 3258	4700 4792	5580 5591	6239 6245	0803 6869	7460 7467
19	37730 37800	3238 3261	4792 4796	5591 5596	6243 6250	6875	7474
20	37800 37850	3201 3264	4790 4801	5590 5601	6256	6882	7474
20	37830 37900	3264 3268	4801 4805	5606	6262	0002 6888	7480 7487
21					6262 6267	0000 6894	7487 7494
23	37950	3271	4810	5611			
23	38000 38050	3274 3277	4814 4819	5616 5621	6273 6279	6900 6906	7500 7507
24	38030 38100	3277 3280	4819 4823	5626	6279 6284	6900 6913	7514
25	38100 38150	3280 3283	4823 4828	5620 5631	6284 6290	6913 6919	7521
20	38130 38200	3285 3286	4020 4832	5636	6290 6295	6919 6925	7527
28	38200 38250	3280 3289	4052 4836	5030 5641	6293 6301	6923 6931	7534
28	38230 38300	3289 3292	4850 4841	5646	6307	6931 6937	7541 7541
30	38300 38350	3292 3296	4845	5651	6312	6943	7548
31	38330 38400	3290 3299	4843 4850	5656	6312 6318	6950	7554 7554
32	38400 38450	3299 3302	4850 4854	5650 5661	6323	6956	7561
33				5666			
34	38500 38550	3305 3308	4859 4863	5671	6329 6335	6962 6968	7568 7574
35	38530 38600	3308 3311	4868	5676	6340	6974	7581
36	38650	3311 3314	4808 4872	5681	6346	6981	7588
37	38030 38700	3314 3317	4872	5686	6352	6987	7595
38	38700 38750	3317 3320	4877 4881	5080 5691	6352 6357	6993	7393 7601
39	38730 38800	3320 3324	4885	5696	6363	6999	7608
40	38850 38850	3324 3327	4883 4890	5701	6368	7005	7615
40	38830 38900	3327 3330	4890 4894	5701 5706	6374	7003	7622
42	38900 38950	3333	4894 4899	5700 5711	6380	7012	7628
43	38930 39000		4899 4903			7018	7635
43	39000 39050	3336 3339	4903 4908	5717 5722	6385 6391	7024 7030	7633 7642
44	39030 39100	3339 3342	4908 4912	5727	6391 6397	7030 7036	7648
46	39100 39150	3342 3345	4912 4917	5727 5732	6402	7030 7042	7655
40							
47	39200 30250	3348 3352	4921 4025	5737 5742	6408 6413	7049 7055	7662 7660
40	39250	3352	4925	5742	6413	7055	7669

	COMBINED						
	ADJUSTED						SIX OR
	GROSS	ONE	Two	THREE	FOUR	FIVE	More
	INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
1	39300	3355	4930	5747	6419	7061	7675
2	39350	3358	4934	5752	6425	7067	7682
3	39400	3361	<i>4939</i>	5757	6430	7073	7689
4	39450	3364	<i>4943</i>	5762	6436	7080	7695
5	39500	3367	<i>4948</i>	5767	6442	7086	7702
6	39550	3370	<i>4952</i>	5772	6447	7092	<i>7709</i>
7	39600	3373	4957	5777	6453	7098	7716
8	39650	3376	4961	5782	6458	7104	7722
9	39700	3380	4966	5787	6464	7110	7729
10	39750	3383	<i>4970</i>	<i>5792</i>	6470	7117	7736
11	39800	3386	4974	5797	6475	7123	7743
12	39850	3389	<i>4979</i>	5802	6481	7129	77 49
13	39900	<i>3392</i>	<i>4983</i>	5807	6487	7135	7756
14	39950	3395	<i>4988</i>	5812	<i>6492</i>	7141	7763
15	40000	3398	<i>4992</i>	5817	6498	7148	7769

16 (8) Computation of basic child support - shared overnight 17 parenting time - split physical care - stipulations - deviations - basis 18 for periodic updates. (a) Except in cases of shared physical care or split 19 physical care as defined in paragraphs (h) and (i) of subsection (3) of this 20 section, A total child support obligation is determined by adding each 21 parent's respective basic child support obligation, as determined through 22 the CHILD SUPPORT guidelines and schedule of basic child support 23 obligations specified in subsection (7) of this section, EDUCATION AND 24 work-related net child care costs, extraordinary medical expenses, and 25 extraordinary adjustments to the schedule of basic child support 26 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND 27 (11)(c)(II) OF THIS SECTION. The parent receiving a child support payment 28 shall be IS presumed to spend his or her THE total child support obligation 29 directly on the children. The parent paying child support to the other 30 parent shall owe his or her OWES THE total child support obligation as 31 child support to the other parent minus any ordered payments included in 32 the calculations made directly on behalf of the children for EDUCATION

AND work-related net child care costs, extraordinary medical expenses, or
 extraordinary adjustments to the schedule of basic child support
 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND
 (11)(c)(II) OF THIS SECTION.

5 (b) Because shared physical care SHARED OVERNIGHT PARENTING 6 TIME presumes that certain basic expenses for the children will be PAID 7 DIRECTLY BY THE OVERNIGHT PARENT; THEREFORE, EXPENSES MAY BE 8 duplicated AND an adjustment for shared physical care is made by 9 multiplying the basic child support obligation by one and fifty hundredths 10 (1.50). In cases of shared physical care, each parent's adjusted basic child 11 support obligation obtained by application of paragraph (b) of subsection 12 (7) of this section shall first be divided between the parents in proportion 13 to their respective adjusted gross incomes. Each parent's share of the 14 adjusted basic child support obligation shall then be multiplied by the 15 percentage of time the children spend with the other parent to determine 16 the theoretical basic child support obligation owed to the other parent 17 PARENTING TIME IS NECESSARY. THE SHARED PARENTING TIME 18 ADJUSTMENT IS CALCULATED BY IDENTIFYING THE PARENTING TIME 19 CREDIT PERCENTAGE LISTED IN THE PARENTING TIME TABLE IN 20 SUBSECTION (8)(h) OF THIS SECTION BASED UPON THE NUMBER OF 21 OVERNIGHTS FOR EACH PARENT. THE PARENTING TIME CREDIT IS THE 22 TOTAL BASIC CHILD SUPPORT OBLIGATION MULTIPLIED BY THAT PARENT'S 23 PARENTING TIME CREDIT PERCENTAGE. THE SHARED PARENTING 24 ADJUSTMENT IS DEDUCTED FROM EACH PARENT'S SHARE OF THE BASIC 25 CHILD SUPPORT OBLIGATION, WHICH IS IN ADDITION to these amounts shall 26 be added each parent's proportionate share of EDUCATION AND 27 work-related net child care costs, extraordinary medical expenses, and

-27-

1 extraordinary adjustments to the schedule of basic child support 2 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND 3 (11)(c)(II) OF THIS SECTION. The parent owing the greater amount of child 4 support shall owe OWES the difference between the two amounts as a 5 child support order minus any ordered direct payments made on behalf of 6 the children for EDUCATION AND work-related net child care costs, 7 extraordinary medical expenses, or extraordinary adjustments to the 8 schedule of basic child support obligations. In no case, however, shall 9 OBLIGATIONS, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), 10 AND (11)(c)(II) OF THIS SECTION. The amount of child support ordered to 11 be paid MUST NOT exceed the amount of child support that would 12 otherwise be ordered to be paid if the parents did not share physical 13 custody OWED BY THAT SAME PARENT IF THE PARENT HAD NO 14 OVERNIGHTS. FOR PURPOSES OF CALCULATING OVERNIGHTS WHEN TWO OR 15 MORE CHILDREN ARE INCLUDED IN THE CHILD SUPPORT WORKSHEET 16 CALCULATION AND THE PARTIES HAVE A DIFFERENT NUMBER OF 17 OVERNIGHTS WITH EACH OF THE TWO OR MORE CHILDREN, THE NUMBER OF 18 OVERNIGHTS IS DETERMINED BY ADDING THE NUMBER OF OVERNIGHTS FOR 19 EACH CHILD AND DIVIDING THE RESULTING NUMBER BY THE NUMBER OF 20 CHILDREN INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION. 21 (c) (I) In cases of split physical care, THE NUMBER OF OVERNIGHTS 22 USED TO CALCULATE a child support obligation shall MUST be computed 23 separately for each parent based upon the number of children living with 24 the other parent in accordance with subsections (7), (9), (10), and (11) of 25 this section. The amount so determined shall be a theoretical support 26 obligation due each parent for support of the child or children for whom 27 he or she has primary physical custody. The obligations so determined shall then be offset, with the parent owing the larger amount owing the
 difference between the two amounts as a child support order IN THE SAME
 MANNER AS SHARED OVERNIGHT PARENTING TIME: BY ADDING THE
 NUMBER OF OVERNIGHTS FOR EACH CHILD AND DIVIDING THE RESULTING
 NUMBER BY THE NUMBER OF CHILDREN INCLUDED IN THE CHILD SUPPORT
 WORKSHEET CALCULATION.

7 (II) If the parents also share physical care as outlined in paragraph
8 (b) of this subsection (8), an additional adjustment for shared physical
9 care shall be made as provided in paragraph (b) of this subsection (8).

10 (g) For purposes of calculating child support, when two or more 11 children are included in the child support worksheet calculation and the 12 parties have a different number of overnights with two or more of the 13 children, the number of overnights used to determine child support is 14 determined by adding together the number of overnights for each child 15 and then dividing that number by the number of children included in the 16 child support worksheet calculation.

17

(h) PARENTING TIME TABLE:

18	OVERNIGHTS	CREDIT %								
19	0	0.00%	73	8.87%	146	32.32%	218	67.23%	291	90.93%
20	1	0.07%	74	9.07%	147	32.77%	219	67.68%	292	91.13%
21	2	0.14%	75	9.27%	148	33.22%	220	68.12%	293	91.33%
22	3	0.21%	76	9.48%	149	33.68%	221	68.56%	294	91.53%
23	4	0.28%	77	9.68%	150	34.13%	222	69.00%	295	91.72%
24	5	0.35%	78	9.90%	151	34.59%	223	69.44%	296	91.91%
25	6	0.42%	79	10.11%	152	35.05%	224	69.87%	297	92.09%
26	7	0.49%	80	10.33%	153	35.52%	225	70.30%	298	92.28%
27	8	0.57%	81	10.55%	154	35.99%	226	70.73%	299	92.46%
28	9	0.65%	82	10.77%	155	36.45%	227	71.15%	300	92.64%
29	10	0.72%	83	11.00%	156	36.93%	228	71.57%	301	92.81%
30	11	0.80%	84	11.23%	157	37.40%	229	71.99%	302	<i>92.99%</i>
31	12	0.88%	85	11.47%	158	37.88%	230	72.40%	303	93.16%
32	13	0.96%	86	11.70%	159	38.35%	231	72.81%	304	93.33%
33	14	1.04%	87	11.94%	160	38.83%	232	73.22%	305	93.49%
34	15	1.13%	88	12.19%	161	39.32%	233	73.62%	306	93.66%
35	16	1.21%	89	12.43%	162	39.80%	234	74.02%	307	93.82%
36	17	1.29%	90	12.68%	163	40.29%	235	74.42%	308	<i>93.98%</i>
37	18	1.38%	91	12.94%	164	40.77%	236	74.81%	309	94.13%

	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %						
1	19	1.47%	92	13.19%	165	41.26%	237	75.20%	310	94.29%
2	20	1.56%	<i>93</i>	13.45%	166	41.75%	238	75.59%	311	94.44%
3	21	1.65%	94	13.72%	167	42.25%	239	75.97%	312	94.59%
4	22	1.74%	95	13.98%	168	42.74%	240	76.35%	313	94.73%
5	23	1.84%	96	14.25%	169	43.23%	241	76.73%	314	94.88%
6	24	1.93%	97	14.53%	170	43.73%	242	77.10%	315	95.02%
7	25	2.03%	98	14.80%	171	44.23%	243	77.46%	316	95.16%
8	26	2.12%	<i>99</i>	15.08%	172	44.73%	244	77.83%	317	95.30%
9	27	2.22%	100	15.37%	173	45.23%	245	78.19%	318	95.44%
10	28	2.32%	101	15.66%	174	45.73%	246	78.55%	319	95.57%
11	29	2.43%	102	15.95%	175	46.23%	247	78.90%	320	95.70%
12	30	2.53%	103	16.24%	176	46.73%	248	79.25%	321	95.84%
13	31	2.64%	104	16.54%	177	47.23%	249	79.60%	322	95.96%
14	32	2.74%	105	16.84%	178	47.73%	250	79.94%	323	96.09%
15	33	2.85%	106	17.15%	179	48.24%	251	80.28%	324	96.22%
16	34	2.96%	107	17.46%	180	48.74%	252	80.61%	325	96.34%
17	35	3.08%	108	17.77%	181	49.24%	253	80.94%	326	96.46%
18	36	3.19%	109	18.09%	182	49.75%	254	81.27%	327	96.58%
19	37	3.30%	110	18.41%	182.5	50.00%	255	81.59%	328	96.70%
20	38	3.42%	111	18.73%	183	50.25%	256	81.91%	329	96.81%
21	39	3.54%	112	19.06%	184	50.76%	257	82.23%	330	96.92%
22	40	3.66%	113	19.39%	185	51.26%	258	82.54%	331	97.04%
23	41	3.78%	114	19.72%	186	51.76%	259	82.85%	332	97.15%
24	42	3.91%	115	20.06%	187	52.27%	260	83.16%	333	97.26%
25	43	4.04%	116	20.40%	188	52.77%	261	83.46%	334	97.36%
26	44	4.16%	117	20.75%	189	53.27%	262	83.76%	335	97.47%
27	45	4.30%	118	21.10%	190	53.77%	263	84.05%	336	97.57%
28	46	4.43%	119	21.45%	191	54.27%	264	84.34%	337	97.68%
29	47	4.56%	120	21.81%	192	54.77%	265	84.63%	338	97.78%
30	48	4.70%	121	22.17%	193	55.27%	266	84.92%	339	97.88%
31	49	4.84%	122	22.54%	194	55.77%	267	85.20%	340	97.97%
32	50	4.98%	123	22.90%	195	56.27%	268	85.47%	341	98.07%
33	51	5.12%	124	23.27%	196	56.77%	269	85.75%	342	98.16%
34	52	5.27%	125	23.65%	197	57.26%	270	86.02%	343	98.26%
35	53	5.41%	126	24.03%	198	57.75%	271	86.28%	344	98.35%
36	54	5.56%	127	24.41%	199	58.25%	272	86.55%	345	98.44%
37	55	5.71%	128	24.80%	200	58.74%	273	86.81%	346	98.53%
38	56	5.87%	129	25.19%	201	59.23%	274	87.06%	347	98.62%
39	57	6.02%	130	25.58%	202	59.71%	275	87.32%	348	98.71%
40	58	6.18%	131	25.98%	203	60.20%	276	87.57%	349	98.79%
41	59	6.34%	132	26.38%	204	60.68%	277	87.81%	350	98.87%
42	60	6.51%	133	26.78%	205	61.17%	278	88.06%	351	98.96%
43	61	6.67%	134	27.19%	206	61.65%	279	88.30%	352	99.04%
44	62	6.84%	135	27.60%	207	62.12%	280	88.53%	353	99.12%
45	63	7.01%	136	28.01%	208	62.60%	281	88. 77%	354	99.20%
46	64	7.19%	137	28.43%	209	63.07%	282	89.00%	355	99.28%
47	65	7.36%	138	28.85%	210	63.55%	283	89.23%	356	99.35%
48	66	7.54%	139	29.27%	211	64.01%	284	89.45%	357	99.43%
49	67	7.72%	140	29.70%	212	64.48%	285	89.67%	358	99.51%
50	68	7.91%	141	30.13%	213	64.95%	286	89.89%	359	99.58%
51	69	8.09%	142	30.56%	214	65.41%	287	90.10%	360	99.65%
52	70	8.28%	143	31.00%	215	65.87%	288	90.32%	361	99. 72%

OVERNIGHTS	CREDIT %								
71	8.47%	144	31.44%	216	66.32%	289	90.52%	362	99.79%
72	8.67%	145	31.88%	217	66.78%	290	90.73%	363	99.86%
								364	99.93%
								365	100.00%

5 (10) Adjustments for health-care expenditures for children. 6 (h) (I) Any extraordinary medical expenses incurred on behalf of the 7 children shall MUST be added to the basic child support obligation and 8 shall be divided between the parents in proportion to their EACH PARENT'S 9 adjusted gross incomes INCOME. ONGOING EXTRAORDINARY MEDICAL 10 EXPENSES MAY BE ADDED AS AN ADJUSTMENT ON THE CHILD SUPPORT 11 WORKSHEET CALCULATION ONLY IF THE EXPENSES ARE CONSISTENT AND 12 EXPECTED TO CONTINUE. EXTRAORDINARY MEDICAL EXPENSES THAT ARE 13 NOT ONGOING AND CONSISTENT OR THAT ARE OTHERWISE NOT ADDED TO 14 THE CHILD SUPPORT WORKSHEET CALCULATION ARE SUBJECT TO 15 REIMBURSEMENT AMONG THE PARTIES.

16 (II) Extraordinary medical expenses are uninsured expenses, 17 including copayments and deductible amounts, in excess of two hundred 18 fifty dollars per child per calendar year. Extraordinary medical expenses 19 include, but need not be ARE NOT limited to, such, COPAYMENTS, 20 DEDUCTIBLES, AND UNINSURED OUT-OF-POCKET EXPENSES FOR reasonable 21 costs as THAT are reasonably necessary for PROFESSIONAL MEDICAL CARE, 22 PRESCRIPTION MEDICATION, MEDICAL EQUIPMENT, orthodontia, dental 23 treatment, asthma treatments, physical therapy, vision care, professional 24 counseling or psychiatric therapy for behavioral or mental health 25 disorders, and any uninsured chronic health problem. FOR ADULTS AND 26 CHILDREN WITH DISABILITIES OR WITH A DISABLING CONDITION WHO ARE 27 ELIGIBLE FOR LONG-TERM SERVICES AND SUPPORTS PURSUANT TO ARTICLE 28 6 of title 25.5 and who are not emancipated pursuant to

1 SUBSECTION (13)(a)(II) OF THIS SECTION, EXTRAORDINARY MEDICAL 2 EXPENSES MAY INCLUDE ANY EXPENSE RESULTING FROM THE ADULT'S OR 3 CHILD'S DISABILITY OR DISABLING CONDITIONS, INCLUDING EXPENSES 4 THAT ARE REASONABLY NECESSARY TO SUPPORT THE ADULT'S OR CHILD'S 5 HEALTH, PROTECTION, AND QUALITY OF LIFE. EXTRAORDINARY MEDICAL 6 EXPENSES MAY INCLUDE, BUT ARE NOT LIMITED TO, MEDICALLY 7 NECESSARY EQUIPMENT, HOME AND VEHICLE MODIFICATION, 8 RECOMMENDED THERAPEUTIC ACTIVITIES, AND REASONABLE RESPITE 9 CARE. ORDINARY MEDICAL EXPENSES INCLUDED IN THE SCHEDULE OF 10 BASIC CHILD SUPPORT OBLIGATIONS THAT ARE NOT SUBJECT TO 11 ALLOCATION PURSUANT TO SUBSECTION (10)(h)(I) of this section 12 INCLUDE MINOR EXPENSES INCURRED IN THE COURSE OF CARING FOR AN 13 ADULT OR CHILD, SUCH AS OVER-THE-COUNTER MEDICATION, BANDAGES, 14 OR REGULAR HYGIENE AND HEALTH PRODUCTS, EXCEPT WHEN THE MINOR 15 EXPENSES ARE RECOMMENDED BY THE ADULT'S OR CHILD'S TREATMENT 16 PROVIDER TO TREAT OR MANAGE THE ADULT'S OR CHILD'S CHRONIC 17 CONDITIONS.

18 (III) (A) The party seeking reimbursement for an uninsured 19 EXTRAORDINARY medical expense must THAT IS NOT INCLUDED AS AN 20 ADJUSTMENT IN THE MONTHLY CHILD SUPPORT WORKSHEET CALCULATION 21 AND MONTHLY CHILD SUPPORT ORDER SHALL provide proof of the expense 22 to the reimbursing party within a reasonable time after incurring the 23 expense. Absent extraordinary circumstances, failure to provide proof of 24 the expense to the reimbursing party by July 1 of the year following the 25 calendar year in which the expense was incurred results in a waiver of the 26 reimbursement.

27

(B) The party seeking reimbursement may file a motion for

1 judgment of uninsured EXTRAORDINARY medical expenses for that 2 particular calendar year if the party fails to respond and reimburse the 3 expenses or reach a payment arrangement with the requesting party within 4 forty-nine days after the date the request was received. The motion must 5 specify the amount of the expense incurred, the amount sought from the 6 other party pursuant to subsection (10)(h)(I) of this section, and when and 7 how the request for reimbursement was made to the other party. Any 8 response to the motion must include any objection to the costs requested 9 or proposed payment arrangements.

10 (11) Extraordinary adjustments to the schedule of basic child 11 support obligations - periodic disability benefits. (c) (II) Absent good 12 cause shown, the custodial parent PARTY must apply for dependent 13 benefits for the child or children within sixty days after the custodial 14 parent PARTY receives notification pursuant to subsection (11)(c)(I) of 15 this section and shall cooperate with the appropriate federal agency in 16 completing any application for benefits. NO LATER THAN SEVEN DAYS 17 AFTER RECEIVING A SOCIAL SECURITY BENEFIT VERIFICATION LETTER OR 18 OTHER CORRESPONDENCE FROM THE FEDERAL SOCIAL SECURITY 19 ADMINISTRATION CONFIRMING THE AMOUNT OF THE LUMP SUM 20 RETROACTIVE PAYMENT AND THE DATES COVERED, THE CUSTODIAL PARTY 21 SHALL PROVIDE THE NONCUSTODIAL PARENT AND THE DELEGATE CHILD 22 SUPPORT ENFORCEMENT UNIT, IF THE UNIT IS A PARTY TO THE CASE, WITH 23 A COPY OF THE LETTER OR CORRESPONDENCE.

(12) Dependency exemptions. Unless otherwise agreed upon by
 the parties, the court shall allocate the right to claim dependent children
 for income tax purposes between the parties. These rights shall be
 allocated between the parties in proportion to their contributions to the

-33-

costs of raising the children. A parent shall not be entitled to claim a child
 as a dependent if he or she has not paid all court-ordered child support for
 that tax year or if claiming the child as a dependent would not result in
 any tax benefit.

5 (a) THE COURT MAY ALLOCATE AN INCOME TAX DEPENDENCY 6 EXEMPTION AND THE RESULTING TAX BENEFIT FOR A CHILD AND REQUIRE THE PARTY WHO HAS THE CHILD IN THE PARTY'S PHYSICAL CUSTODY FOR 7 8 MORE THAN FIFTY PERCENT OF THE CALENDAR YEAR TO PROVIDE THE 9 OTHER PARTY A PROPERLY EXECUTED DECLARATION THAT RELEASES THE 10 PARTY'S CLAIM TO THE CHILD AS A DEPENDENT PURSUANT TO THE FEDERAL 11 "INTERNAL REVENUE CODE OF 1986", 26 U.S.C. SEC. 152 (e). IF AN 12 ALLOCATION OF EXEMPTION IS CONTESTED, THE COURT MUST MAKE 13 FINDINGS SUPPORTING THE COURT'S DECISION FOR THE ALLOCATION.

(b) IN DETERMINING THE ALLOCATION PURSUANT TO SUBSECTION
(12)(a) OF THIS SECTION, THE COURT SHALL CONSIDER THE FOLLOWING:

16

(I) THE FINANCIAL RESOURCES OF EACH PARTY;

17 (II) ANY NEGATIVE IMPACTS ON A PARTY'S ABILITY TO PROVIDE
18 FOR THE NEEDS OF THE CHILD IF THE PARTY IS NOT AWARDED THE
19 ALLOCATION OF EXEMPTION;

(III) IF ONE PARTY OR BOTH PARTIES WOULD EACH RECEIVE A TAX
BENEFIT FROM THE RIGHT TO CLAIM THE CHILD FOR TAX PURPOSES
PURSUANT TO THE FEDERAL "INTERNAL REVENUE CODE OF 1986", 26
U.S.C. SEC. 152 (e). THE FILING STATUS AS HEAD OF HOUSEHOLD IS NOT
IMPACTED BY THIS DESIGNATION.

(IV) THE IMPACT OF THE ALLOCATION OF EXEMPTION ON EITHER
PARTY'S ABILITY TO CLAIM A PREMIUM TAX CREDIT OR A PREMIUM
subsidy pursuant to the federal "Patient Protection and

-34-

AFFORDABLE CARE ACT", 42 U.S.C. SEC. 18001 ET SEQ., AS AMENDED BY
 THE FEDERAL "HEALTH CARE AND EDUCATION RECONCILIATION ACT OF
 2010", 42 U.S.C. SEC. 1305 ET SEQ., AND ANY FEDERAL GUIDANCE OR
 REGULATIONS ISSUED PURSUANT TO THE FEDERAL ACTS.

5 (c) (I) THE COURT MAY PLACE REASONABLE CONDITIONS ON A
6 PARTY'S RIGHT TO CLAIM AN ALLOCATION OF EXEMPTION, INCLUDING A
7 REQUIREMENT THAT THE PARTY REMAINS IN COMPLIANCE WITH A CHILD
8 SUPPORT OBLIGATION. IN THE EVENT THE PARTY IS NOT IN COMPLIANCE
9 WITH A CHILD SUPPORT OBLIGATION OR OTHER COURT ORDER, EITHER
10 PARTY MAY MOVE TO MODIFY THE ALLOCATION OF EXEMPTION.

(II) AS USED IN THIS SUBSECTION (12)(c), "COMPLIANCE WITH A
CHILD SUPPORT OBLIGATION" MEANS MAKING ORDERED PAYMENTS FOR
THE APPLICABLE TAX YEAR.

14 (d) IF THE COURT DETERMINES THAT A PARTY HAS CLAIMED AN 15 INCOME TAX DEPENDENCY EXEMPTION IN VIOLATION OF A COURT ORDER 16 OR APPLICABLE LAW, OR HAS FAILED OR REFUSED TO PROVIDE A PROPERLY 17 EXECUTED WRITTEN DECLARATION THAT RELEASES THE PARTY'S CLAIM TO 18 A CHILD AS A DEPENDENT TO THE OTHER PARTY AS REQUIRED BY COURT 19 ORDER, THE COURT MAY ISSUE AN ORDER REQUIRING COMPENSATION IN 20 THE AMOUNT OF THE LOST TAX BENEFIT AND REASONABLE ATTORNEY FEES 21 AND COSTS TO THE PARTY WHO WAS WRONGFULLY DEPRIVED OF THE 22 INCOME TAX DEPENDENCY EXEMPTION. A MOTION FOR RELIEF MUST BE 23 BROUGHT WITHIN THREE YEARS AFTER THE DATE OF FILING THE INCOME 24 TAX RETURN IN WHICH THE EXEMPTION WAS CLAIMED OR COULD HAVE 25 BEEN CLAIMED. A PARTY WHO BRINGS A MERITLESS MOTION FOR RELIEF 26 MAY BE ORDERED TO PAY REASONABLE ATTORNEY FEES AND COSTS TO 27 THE OTHER PARTY.

-35-

1 (13) **Emancipation.** (a) For child support orders entered on or 2 after July 1, 1997, unless a court finds that a child is otherwise 3 emancipated, emancipation occurs and child support terminates without 4 either party filing a motion when the last or only child attains nineteen 5 years of age unless one or more of the following conditions exist:

6 (III) If the child is still in high school or an equivalent program, 7 support continues until the end of the month following graduation. A 8 child who ceases to attend high school prior to graduation and later 9 reenrolls is entitled to support upon reenrollment and until the end of the 10 month following graduation, but not beyond age twenty-one. A 11 CONCURRENT ENROLLMENT PROGRAM, AS DEFINED IN SECTION 22-35-103, 12 DOES NOT QUALIFY AS AN EQUIVALENT PROGRAM. A CHILD PARTICIPATING 13 IN A CONCURRENT ENROLLMENT PROGRAM IS EMANCIPATED ONCE THE 14 CHILD COMPLETES THE LOCAL EDUCATION PROVIDER'S MINIMUM HIGH 15 SCHOOL GRADUATION REQUIREMENTS.

SECTION 3. In Colorado Revised Statutes, 14-10-116, amend
(1) as follows:

18 14-10-116. Appointment in domestic relations and juvenile 19 cases - representation of the best interests of the child - legal 20 **representative of the child - disclosure - short title.** (1) The court may, 21 upon the motion of either party or upon its own motion, appoint an 22 attorney, in good standing and licensed to practice law in the state of 23 Colorado, to serve as the legal representative of the child, representing the 24 best interests of the child in any domestic relations OR JUVENILE 25 proceeding that involves allocation of parental responsibilities. In no 26 instance may The same person SHALL NOT serve as both the child's legal 27 representative pursuant to this section and as the child and family investigator for the court pursuant to section 14-10-116.5. Within seven
 days after the appointment, the appointed person shall comply with the
 disclosure provisions of DESCRIBED IN subsection (2.5) of this section.

4 SECTION 4. In Colorado Revised Statutes, 14-10-116.5, amend
5 (1) as follows:

6 14-10-116.5. Appointment in domestic relations and juvenile 7 cases - child and family investigator - disclosure - background check 8 - definition. (1) The court may, upon the motion of either party or upon 9 its own motion, appoint a neutral third person to serve the court as a child 10 and family investigator pursuant to subsection (2) of this section in a 11 domestic relations OR JUVENILE proceeding that involves allocation of 12 parental responsibilities. The court shall set forth the specific duties of the 13 child and family investigator in a written order of appointment. The same 14 person may SHALL not serve as both the legal representative of the child 15 pursuant to section 14-10-116 and as the child and family investigator for 16 the court pursuant to this section. Within seven days after the 17 appointment, the appointed person shall comply with the disclosure 18 provisions of DESCRIBED IN subsection (2.5) of this section.

SECTION 5. In Colorado Revised Statutes, 14-10-122, amend
(6)(d) introductory portion and (6)(d)(I) as follows:

14-10-122. Modification and termination of provisions for
maintenance, support, and property disposition - automatic lien definitions. (6) (d) Notwithstanding the provisions of paragraphs (a) and
(b) of this subsection (6) SUBSECTIONS (6)(a) AND (6)(b) OF THIS SECTION,
a court order for child support shall MUST not be modified or terminated
pursuant to this subsection (6) if:

27

(I) The child support obligor acknowledged paternity pursuant to

section 19-4-105 (1)(c) or (1)(c), C.R.S., (2)(a.5) knowing that he was not
 the father of the child;

3 SECTION 6. In Colorado Revised Statutes, 14-10-127, amend
4 (1)(a)(I)(A) as follows:

5 14-10-127. Evaluation and reports - training and 6 qualifications of evaluators - disclosure - definitions. (1) (a) (I) (A) In 7 all proceedings concerning the allocation of parental responsibilities with 8 respect to a child, INCLUDING JUVENILE PROCEEDINGS, the court may, 9 upon motion of either party or upon its own motion, order any evaluator 10 to perform an evaluation and file a written report concerning the disputed 11 issues relating to the allocation of parental responsibilities for the child, 12 unless the motion by either party is made for the purpose of delaying the 13 proceedings. The purpose of the evaluation and report is to assist in 14 determining the best interests of the child, with the child's safety always 15 paramount. The evaluation and subsequent report must focus on the best 16 interests of the child and the factors set forth in sections 14-10-124 and 17 14-10-129 in any post-decree or relocation case. In addition, the evaluator 18 shall assess a party's parenting attributes as those attributes relate to the 19 best interests of the child and consider any psychological needs of the 20 child when making recommendations concerning decision-making and 21 parenting time for the written report. In the written report, the evaluator 22 shall provide to the court, for the court to consider, options that serve the 23 best interests of the child.

24 SECTION 7. In Colorado Revised Statutes, 14-14-111.5, amend
 25 (4)(c)(II), (4)(c)(III)(B), (4)(c)(IV)(C), and (16.7) as follows:

26 14-14-111.5. Income assignments for child support or
27 maintenance. (4) Notice to withhold income for support. (c) A notice

-38-

to withhold income for support must be provided on a federal office of
management and budget-approved income withholding for support form
and must contain the following information and, except in cases in which
the obligee is receiving child support enforcement services pursuant to
section 26-13-106, must include a certified copy of the support order:

6 (II) A statement that withholding must begin no later than the first
7 pay period that begins at least fourteen working CALENDAR days after the
8 date on the notice to withhold income for support;

9 (III) Instructions concerning withholding the deductions,10 including:

(B) A statement that the employer, trustee, or other payor PAYER
of funds may deduct a fee ONCE A MONTH to defray the cost of
withholding and that the employer, trustee, or other payor PAYER of funds
shall refer to the laws governing the work state of the employee for the
allowable amount of such fee; and

16 (IV) Instructions about disbursing the withheld amounts,17 including the requirements that each disbursement:

18 (C) Must be identified by the remittance identifier, the name and 19 social security number of each obligor, the date the deduction was made, 20 the amount of the payment, and the family support registry account 21 number for cases ordered to be paid through the family support registry; 22 and

(16.7) The employer, trustee, or other payer of funds may extract
a processing fee of up to five dollars per month. from the remainder of the
obligor's income after the deduction and withholding THE TOTAL AMOUNT
WITHHELD, INCLUDING THE PROCESSING FEE, IS SUBJECT TO THE LIMITS
DESCRIBED IN SECTION 13-54-104 (3).

-39-

SECTION 8. In Colorado Revised Statutes, 14-14-113, amend
 (1)(b) as follows:

3 14-14-113. Recordation of social security numbers in certain 4 family matters. (1) (b) The judicial department shall maintain records 5 of the parties' and children's social security numbers in family matters 6 filed under PURSUANT TO articles 10 and 14 of this title TITLE 14, articles 7 4 and 6 of title 19, C.R.S., and article 13.5 of title 26. C.R.S. Nothing in 8 this paragraph (b) shall THIS SUBSECTION (1)(b) DOES NOT require that a 9 person's social security number TO appear on the face of the court order. 10 A CASE INFORMATION SHEET THAT CONTAINS A PERSON'S SOCIAL 11 SECURITY NUMBER MUST BE FILED UNDER SEAL.

SECTION 9. In Colorado Revised Statutes, 19-4-107.3, amend
(3) introductory portion and (3)(a) as follows:

14 19-4-107.3. When determination of parentage is final 15 modifications - exceptions. (3) Notwithstanding the provisions of
16 subsection (1) of this section, neither a determination of parentage nor OR
17 an order respecting child support shall MUST NOT be modified or set aside
18 pursuant to this section if:

(a) The individual named in the order acknowledged paternity
pursuant to section 19-4-105 (1)(c) or (1)(c) (2)(a.5) knowing that he was
not the father of the child;

SECTION 10. In Colorado Revised Statutes, 19-4-116, amend
(6) introductory potion, (6)(g), and (6)(j); repeal (6)(e); and add (6)(l),
(6)(m), (6)(n), (6)(o), (6)(p), and (6)(q) as follows:

25 19-4-116. Judgment or order - birth-related costs - evidence.
26 (6) THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT HAS
27 THE DISCRETION TO ENTER AN ORDER DIRECTING THE OBLIGOR TO PAY A

1 REASONABLE AMOUNT OF RETROACTIVE CHILD SUPPORT FOR A TIME 2 PERIOD THAT OCCURRED PRIOR TO THE MONTH THE CHILD SUPPORT 3 OBLIGATION BEGINS. In determining the amount to be paid by a parent for 4 support of the child and the period during which the duty of support is 5 owed, a court enforcing the obligation of support OF RETROACTIVE CHILD 6 SUPPORT, THE COURT shall consider all relevant facts FACTORS, including: 7 (e) The need and capacity of the child for education, including 8 higher education; 9 (g) The financial resources and the earning ability of the child; 10 (i) The standard of living the child would have enjoyed had the 11 parents been married; and AN INTACT FAMILY; 12 THE ABILITY OF THE OBLIGOR TO PAY COURT-ORDERED (1)13 CURRENT CHILD SUPPORT IN ADDITION TO A POTENTIAL JUDGMENT FOR 14 RETROACTIVE CHILD SUPPORT; 15 (m) EFFORTS THE PARENTS HAVE MADE TO CONTACT EACH OTHER 16 AND COMMUNICATE THE NEEDS OF THE CHILD, INCLUDING REQUESTS FOR 17 FINANCIAL SUPPORT; 18 (n) ANY EVIDENCE REGARDING A PARENT'S ATTEMPT TO AVOID 19 SERVICE; 20 (o) SUPPORT PROVIDED BY THE OBLIGOR, INCLUDING, BUT NOT 21 LIMITED TO, MONEY, SUPPLIES, FOOD, CLOTHING, AND GIFTS; 22 (p) EVIDENCE OF EFFORTS TO RESTRICT ACCESS TO THE CHILD 23 FROM THE OTHER PARENT; AND 24 (q) EVIDENCE THAT THE PARENTS HAD A FINANCIAL AGREEMENT 25 DURING THE RETROACTIVE TIME PERIOD. 26 SECTION 11. In Colorado Revised Statutes, 26-13-122.7, 27 **amend** (1)(c)(I)(D) as follows:

1	26-13-122.7. Administrative lien and attachment of insurance
2	claim payments, awards, and settlements - reporting - rules - fund.
3	(1) (c) (I) For the purposes of this section, an insurance claim payment,
4	award, or settlement is limited to an individual who receives money in
5	excess of one thousand dollars after making a claim for payment under an
6	insurance policy for:
7	(D) A Life insurance policy or annuity contract payable to a
8	beneficiary.
9	SECTION 12. In Colorado Revised Statutes, 26-13-125, amend
10	(1)(a) and (3); and add (1)(e), (1)(f), and (9) as follows:
11	26-13-125. State directory of new hires - definitions. (1) As
12	used in this section, unless the context otherwise requires:
13	(a) "Employee" means a natural person who is employed by an
14	employer in this state for compensation, which employer is required to
15	report the compensation to the federal internal revenue service.
16	"Employee" includes a self-employed or contracted employee for whom
17	the employer is required to report compensation to the federal internal
18	revenue service. "Employee" does not include:
19	(I) An employee hired to perform intelligence or
20	counterintelligence functions for an agency of the United States
21	government, as those terms are defined in the federal "Intelligence
22	Organization Act of 1992", 50 U.S.C. sec. 401a, when the head of the
23	agency has determined that reporting the employee could endanger the
24	safety of the employee or compromise an ongoing investigation or
25	intelligence mission; OR
26	(II) AN INDEPENDENT CONTRACTOR.
27	(e) "SERVICE PROVIDER" MEANS:

-42-

- (I) AN INDIVIDUAL, SOLE SHAREHOLDER OF A CORPORATION, SOLE
 MEMBER OF A LIMITED LIABILITY COMPANY, OR SOLE PROPRIETOR;
- 3 (II) AN INDIVIDUAL WHO IS NOT AN EMPLOYEE OF A SERVICE
 4 RECIPIENT; OR
- 5 (III) AN INDEPENDENT CONTRACTOR WHO:
- 6 (A) CONTRACTS OR PROVIDES SERVICES FOR COMPENSATION TO A
 7 SERVICE RECIPIENT DOING BUSINESS IN COLORADO IN AN AMOUNT EQUAL
 8 TO OR GREATER THAN THE AMOUNT SET FORTH IN 26 U.S.C. SEC. 6041 IN
 9 THE CALENDAR YEAR; OR
- 10 (B) IS A TRANSPORTATION NETWORK COMPANY DRIVER WHO USES
 11 A PERSONAL VEHICLE TO DELIVER FOOD, GOODS, OR OTHER SERVICES TO
 12 A PERSON IN COLORADO THROUGH THE TRANSPORTATION NETWORK
 13 COMPANY'S DIGITAL NETWORK.
- 14 (f) "SERVICE RECIPIENT" MEANS:
- (I) A PERSON DOING BUSINESS IN COLORADO WHO ENTERS INTO A
 CONTRACT FOR SERVICES WITH A SERVICE PROVIDER OR RECEIVES
 SERVICES FROM A SERVICE PROVIDER; OR
- (II) A PERSON DOING BUSINESS IN COLORADO AS A COMPANY THAT
 MAINTAINS A DIGITAL NETWORK TO FACILITATE SERVICE TRANSPORTATION
 NETWORK COMPANY DRIVERS, INCLUDING, BUT NOT LIMITED TO, DRIVERS
 DELIVERING FOOD, GOODS, OR SERVICES TO A PERSON SEEKING SUCH
 SERVICES.
- (3) Effective October 1, 1997, Each employer shall submit to the
 state directory of new hires a copy of the W-4 form, the W-9 form, or, at
 the option of the employer, an equivalent form for each newly hired
 employee in Colorado. The report may be transmitted to the state
 department by first-class mail, magnetically, or electronically. The report

1 must contain the newly hired employee's name, DATE OF BIRTH, address, 2 social security number, WHETHER THE NEW HIRE IS AN EMPLOYEE OR 3 SERVICE PROVIDER, and the date services for remuneration were first 4 performed by the newly hired employee. The report must contain the 5 name and address of the employer and the identifying number assigned 6 to the employer under section 6109 of PURSUANT TO the federal "Internal 7 Revenue Code of 1986", as amended, 26 U.S.C. SEC. 6109. An employer 8 is not liable for furnishing information pursuant to this section. An 9 employer is not required to submit to the state directory of new hires a 10 report concerning any employee hired for less than thirty days.

(9) (a) NO LATER THAN TWENTY DAYS AFTER A SERVICE RECIPIENT
PAYS REMUNERATION TO OR CONTRACTS FOR SERVICES WITH A SERVICE
PROVIDER IN AN AMOUNT SET FORTH IN 26 U.S.C SEC. 6041, WHICHEVER
IS EARLIER, THE SERVICE RECIPIENT SHALL REPORT TO THE STATE
DIRECTORY OF NEW HIRES THE FOLLOWING INFORMATION:

16 (I) FOR EACH SERVICE PROVIDER WHO IS NEWLY PAID OR
17 CONTRACTED FOR SERVICES PROVIDED IN THIS STATE, THE SERVICE
18 PROVIDER'S NAME, DATE OF BIRTH, ADDRESS, SOCIAL SECURITY NUMBER,
19 AND WHETHER THE SERVICE PROVIDER IS BEING REPORTED AS A SERVICE
20 PROVIDER AND NOT AS AN EMPLOYEE; AND

21 (II) THE SERVICE RECIPIENT'S NAME, ADDRESS, AND SOCIAL
22 SECURITY NUMBER.

(b) A SERVICE RECIPIENT MAY REPORT REMUNERATION OR
CONTRACTS FOR SERVICES PURSUANT TO THIS SUBSECTION (9) IF THE
VALUE OF THE SERVICES IS LESS THAN THE AMOUNT SET FORTH IN 26
U.S.C. SEC. 6041 OR UNKNOWN.

27 (c) INFORMATION THAT IS REPORTED BY A SERVICE RECIPIENT

-44-

PURSUANT TO THIS SUBSECTION (9) IS CONFIDENTIAL BUT MUST BE MADE
 AVAILABLE FOR USE BY STATE AGENCIES THAT ADMINISTER STATE PLANS
 PURSUANT TO TITLE IV-D OF THE FEDERAL "SOCIAL SECURITY ACT",
 INCLUDING STATE AGENCIES IN OTHER STATES.

5 (d) A SERVICE RECIPIENT WHO FAILS TO PROVIDE A REPORT 6 PURSUANT TO THIS SUBSECTION (9) IS SUBJECT TO THE SAME 7 ENFORCEMENT ACTION AVAILABLE FOR FAILURE OF AN EMPLOYER TO 8 REPORT A NEWLY HIRED EMPLOYEE.

9 (e) A SERVICE RECIPIENT WHO REPORTS INFORMATION TO THE
10 STATE DIRECTORY OF NEW HIRES PURSUANT TO THIS SECTION IS IMMUNE
11 FROM CIVIL LIABILITY.

SECTION 13. In Colorado Revised Statutes, 26-13.5-103,
amend (1)(h) and (1)(i.5) as follows:

14 Notice of financial responsibility issued -26-13.5-103. 15 contents. (1) The delegate child support enforcement unit shall issue a 16 notice of financial responsibility to the APA-respondent who is the 17 obligee or an obligor who owes a child support debt or who is responsible 18 for the support of a child or to the custodian of a child who is receiving 19 support enforcement services from the delegate child support enforcement 20 unit pursuant to article 13 of this title 26. If the obligor has applied for 21 child support services, the notice must be served on the obligee. The 22 notice must advise the APA-respondent:

(h) That, in calculating the amount of monthly support obligation
 pursuant to the child support guidelines as set forth in section 14-10-115,
 C.R.S., the delegate child support enforcement unit shall set the monthly
 support obligation based upon reliable information concerning the
 parents' income, which may include wage statements or other wage

information obtained from the department of labor and employment, tax
records, and verified statements and other information provided by the
parents and that, in the absence of any such information, the delegate
child support enforcement unit may SHALL set the monthly support
obligation based on the current minimum wage for a forty-hour
workweek PURSUANT TO SECTION 14-10-115 (5)(b.5);

7 (i.5) That the court or delegate child support enforcement unit 8 may enter an order directing the obligor to pay for support of the child in 9 an amount as may be determined by the court or delegate child support 10 enforcement unit to be reasonable under the circumstances. for a time 11 period prior to the entry of an order establishing paternity or for a time 12 period prior to the entry of the MONTH THE CHILD SUPPORT OBLIGATION 13 BEGINS IN A support order established pursuant to section 19-6-104; 14 C.R.S.;

15 SECTION 14. In Colorado Revised Statutes, 26-13.5-105, 16 amend (5) as follows:

17 26-13.5-105. Negotiation conference - issuance of order of 18 financial responsibility - filing of order with district court. (5) If the 19 court or delegate child support enforcement unit finds that the obligor has 20 an obligation to support the child or children mentioned in the petition or 21 notice, the court or delegate child support enforcement unit may enter an 22 order directing the obligor to pay such sums for support as may be 23 reasonable under the circumstances, taking into consideration the factors 24 found DESCRIBED in section 19-4-116 (6) The court or delegate child 25 support enforcement unit may also enter an order directing the 26 appropriate party to pay for support of the child, in an amount as may be 27 determined by the court or delegate child support enforcement unit to be

reasonable under the circumstances, for a time period which THAT
 occurred prior to the month the child support obligation begins pursuant
 to section 19-6-104.

SECTION 15. Effective date. This act takes effect upon passage;
except that section 7 and section 12 of this act take effect on February 1,
2026; and section 14-10-115 (3), (7), and (8), as amended in section 2 of
this act, takes effect on March 1, 2026.

8 SECTION 16. Safety clause. The general assembly finds, 9 determines, and declares that this act is necessary for the immediate 10 preservation of the public peace, health, or safety or for appropriations for 11 the support and maintenance of the departments of the state and state 12 institutions.