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**KANSAS**  
**CHILD SUPPORT GUIDELINES**  
Pursuant to Kansas Supreme Court  
Administrative Order No. 284

**Effective January 1, 2016**

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KANSAS CHILD SUPPORT GUIDELINES  
Pursuant to Kansas Supreme Court Administrative Order Effective

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines and the court shall consider all relevant evidence presented in setting an amount of child support.

The Net Parental Child Support Obligation is calculated by completing a Child Support Worksheet (Appendix I).

The calculation of the respective parental child support obligations on Line D.9 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.9 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall consider Section E of the Child Support Worksheet. The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.

## II. DEFINITIONS AND EXPLANATION

### II.A. Child Support

The purpose of child support is to pay for and provide for the needs of the child. The needs of the child include direct and indirect expenses related to the day-to-day care and well-being of the child.

#### II.A.1 Direct Expenses

Direct expenses for a child shall include those fixed expenses paid directly to a third party, such as a school, church, recreational club, or sports club to allow participation in an activity or event, or to attend school. Direct expenses also include all necessary supplies and equipment purchased to support such activity.

Direct expenses shall include:

- All school and school-related expenses including school lunches.
- Extracurricular activities.
- Clothing.

#### II.A.2 Indirect Expenses

Indirect expenses are those expenses that benefit the child but are not paid directly for their personal needs. These include food (excluding school lunches), transportation, housing, or utilities. The indirect expenses are usually borne by the respective parents within their own household and are not shared.

### II.B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on child support income, work-related child care costs, health, dental, orthodontic, and optometric insurance premiums, and any child support adjustments. (See Section IV, Specific Instructions for the Worksheet and Appendix VII for a completed sample worksheet.)

### II.C. Child Support Schedules

The child support schedules (Appendix II) are adopted by the Kansas Supreme Court based on the recommendation of the Kansas Child Support Guidelines Advisory Committee.<sup>1</sup> The schedules are based upon

national data regarding average family expenditures for children, which vary depending upon three major factors: the parents' combined income, the number of children in the family, and the ages of the children.<sup>2</sup> The schedules are derived from an economic model initially developed in 1987 by Dr. William Terrell.<sup>3</sup> In the fall of 1989, Dr. Ann Coulson updated the schedules,<sup>4</sup> which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.<sup>5</sup> Dr. William Terrell reviewed various studies and foundation data in 1998 and 2002. These reviews led to updated schedule proposals; however, no changes were made in 1998. His more recent statistical analyses and attendant schedule changes provide the bases for the committee's recommendations that were adopted by the Court in 2003.<sup>6</sup> Dr. Jodi Messer-Pelkowski worked with Dr. Terrell during the review period which led to the adoption of Kansas Supreme Court Administrative Order No. 180 effective January 1, 2004, and took over Dr. Terrell's work during 2005.<sup>7</sup> Her analysis of economic data in spending on children served as the basis for the committee recommendations in 2007, 2011, and 2015.

The schedules take into consideration that income deductions for social security, federal retirement, and federal and state income taxes, as well as property taxes on owner-occupied housing, are not available to the family for spending.<sup>8</sup> Thus, although the schedules use combined gross monthly income as an index that identifies values in the child support schedules, the entries in the schedules used to calculate the actual child support obligation are based upon either consumption spending<sup>9</sup> or after-tax income, whichever is lower. The schedules also include a built-in reduction from average expenditures per child (the dissolution burden), because of the financial impact on the family of maintaining two households instead of one.<sup>10</sup>

#### II.D. Domestic Gross Income - Wage Earner

The domestic gross income for the wage earner is income from all sources, including that which is regularly or periodically received, excluding public assistance and child support received for other children in the residency of either parent. For purposes of these guidelines, the term "public assistance" means all income, whether in cash or in-kind, which is received from public sources and for which the recipient is eligible on the basis of financial need. It includes, but is not limited to, Supplemental Security Income (SSI), Earned Income Credit (EIC), food stamps, Temporary Assistance for Needy Families (TANF), General Assistance

(GA), Medicaid, Low Income Energy Assistance Program (LIEAP), Section 8, and other forms of public housing assistance.

VA Disability payments, Social Security Disability payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.<sup>11</sup>

It may be necessary for the court to consider historical information and the seasonal nature of employment. For example, if overtime is regularly earned by one of the parties, then a historical average of one year should be considered.

In instances where one or both of the parties is employed by a branch of the armed forces or is called to active duty by a branch of the armed forces, then the court shall include the basic pay of the party plus Basic Allowance for Housing (BAH) and Basic Allowance for Subsistence (BAS). The court may consider cost of living differences in determining the domestic gross income. Depending upon the facts of the case, the court may consider the BAH II Incentive or Special Pays and other forms of pay as found in Appendix IX.

Frequently, a wage earner's income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan (see Appendix VI). In such cases, the use of gross wages (total income before any salary reduction amounts) results in the simplest and fairest application of the guidelines. Therefore, the gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments.

## II.E. Income Computation - Self-Employed

### II.E.1. Self-Employment Gross Income

Self-employment gross income is income from self-employment and all other income including that which is regularly and periodically received from any source excluding public assistance and child support received for other children in the residency of either parent.

### II.E.2. Reasonable Business Expenses

In cases of self-employed persons, reasonable business expenses are those actual expenditures reasonably necessary for the production of income. Depreciation shall be included only if it is shown that it is

reasonably necessary for the production of income. Reasonable business expenses shall include the additional self-employment tax paid over and above the FICA rate.

### II.E.3. Domestic Gross Income - Self-Employed

Domestic gross income for self-employed persons is self-employment gross income less reasonable business expenses.

## II.F. Imputed Income

II.F.1. Income may be imputed to either parent in appropriate circumstances, including the following:

II.F.1.a. Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week. Incarceration does not constitute substantial justification.

II.F.1.b. When a parent is deliberately unemployed, although capable of working, employment potential and probable earnings may be based on the parent's recent work history, occupational skills, and the prevailing job opportunities in the community.

II.F.1.c. If a parent is terminated from employment for misconduct, rather than laid off, their previous wage may be imputed, but shall not be less than federal minimum wage.

II.F.1.d. When a parent receives significant in-kind payment or reimbursement that reduces personal living expenses as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such in-kind payment or reimbursement should be added to gross income.

II.F.1.e. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the court may evaluate the circumstances to determine whether actual or potential earnings should be used.

II.F.2. Income may be imputed to the parent having primary residency in appropriate circumstances, but should not result in a higher support obligation for the other parent.

II.G. Child Support Income

Child support income is the domestic gross income after adjustments for child support paid in other cases and for maintenance paid or received in the present case or other cases. (See section IV, Specific Instructions for the Worksheet, subsection D.1 and Appendix VII for a sample worksheet.)

II.H. Child Support Adjustments

Child support adjustments are considerations of additions or subtractions from the net parental child support obligation to be made if in the best interests of the child. (See section IV, Specific Instructions for the Worksheet, subsection E.)

III. GENERAL INSTRUCTIONS

III.A. Documentation

The party requesting a child support order or modification shall present to the court a completed worksheet, together with a completed Domestic Relations Affidavit (Appendix III). This information shall assist the court in confirming or adjusting the various amounts entered on the worksheet. The information required shall be attached to the application for support or motion to modify support.

A worksheet approved by the court shall be filed in every case where an order of child support is entered.

III.B. Applications

III.B.1. Rounding

Calculations should be rounded to the nearest tenth for percentages.

Calculations should be rounded to the nearest dollar in all instances.

In using the child support schedules for income amounts not shown, income should be rounded to the nearest basic child support obligation amounts.

### III.B.2. Age

In determining the age of a child, use the age on the child's nearest birthday.

### III.B.3. Income Beyond the Child Support Schedule

If the combined child support income exceeds the highest amount shown on the schedules, the court should exercise its discretion by considering what amount of child support should be set in addition to the highest amount on the child support schedule. For the convenience of the parties, a formula is contained at the end of each child support schedule to compute the amount that is not set forth on the schedules (see Appendix VIII, Example 2).

### III.B.4. More than Six Children

If the parties share legal responsibility for more than six children, support should be based upon the established needs of the children and be greater than the amount of child support on the six child families' schedule.

### III.B.5. Divided Residency Situations

Divided residency is when parents have two or more children and each parent has residency of one or more of the children.

For divided residency, if each parent has primary residency of one or more children, a worksheet should be prepared for each family unit using the child support schedule which corresponds with the total number of children of the parties living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two worksheets, the lower net parental child support obligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to the party with the lower obligation. (See Appendix VIII, Example 1, Subsection D.2, Scenario 4.)

### III.B.6. Multiple-Family Application

The multiple-family application may be used to adjust the child support obligation of the parent not having primary residency when that parent has legal financial responsibility for the support of other children who reside with that parent. The multiple-family application may be used only by a parent not having primary residency when establishing an original order of child support or an increase in support is sought by the parent having primary residency. If using the multiple-family application will result in a gross child support obligation (Line D.3 in the Child Support Worksheet) below the poverty level, the use of the multiple-family application is discretionary.

For the multiple-family application, if the parent not having primary residency has children by another relationship who reside with him/her, use the child support schedule representing the total number of children the parent not having primary residency is legally obligated to support to determine the basic child support obligation. (See Section IV, Specific Instructions for the Worksheet, Subsection D.3; and Appendix VIII, Example 1, Subsection D.2, Scenario 3.)

If the wife of the parent not having primary residency or the parent not having primary residency herself is pregnant at the time of the motion to increase child support, the court shall complete two child support worksheets, one with the multiple-family application including the unborn child, and one without the unborn child. The court shall then order that, until the birth of the child, the child support amount from the child support worksheet without a multiple-family application based on the new child will be utilized. Beginning with the first payment following the birth of the child, the child support amount from the child support worksheet including the new child shall be utilized.

In the instance of shared residency or divided residency, the multiple-family application is available to either party in defense of a requested child support increase.

### III.B.7. Sharing Equal or Nearly Equal Time and Expenses

Use of this section is discretionary with the court. To qualify for shared residential custody treatment, the parties must share the children's time on an equal or nearly equal basis, not based on a nonprimary residency extended parenting time basis (i.e. summer visitation, holidays, etc.)

Second, the parties must be sharing the direct expenses of the child as defined in I and II.A.1.

Parents who share the children's time equally or nearly equally may be eligible for one of the following: the shared expense formula (see Section III.B.7.a.) or the equal parenting time formula (Section III.B.7.b). Parents who share their children's time equally or nearly equally but do not want or are not able to agree to share direct expenses should consider using the equal parenting time formula (Section III.B.7.b).

#### III.B.7.a. Shared Expense Formula

Sharing expenses and using the shared expense formula is an alternative method of paying expenses related to the children. Sharing expenses and using the shared expense formula requires parents to effectively communicate and cooperate regularly. Sharing expenses and using the formula should only be attempted by parents who:

- i. communicate well,
- ii. are highly cooperative co-parents,
- iii. have the ability and willingness to keep accurate records for the period of time necessary to raise their children,
- iv. will share the children's direct expenses in a timely manner,
- v. have similar values and tastes,
- vi. have considered the current and future needs of their children carefully, and
- vii. are willing and able to resolve minor problems without the intervention of others.

#### III.B.7.a.(1) Court Approval

No shared expense formula shall be ordered without the court having approved the following six requirements:

#### III.B.7.a.(1)(a) Equal Parenting Time

A court must have made a determination that equal parenting time is in the best interests of the minor children. The children's time with each parent must be regular and equal or nearly equal rather than equal based on a nonprimary residency extended parenting time basis (i.e., summer visitation, holidays, etc.).

#### III.B.7.a.(1)(b) Agreed Detailed Plan

The parties have executed a detailed written agreement to share the direct expenses of the children on an equal or nearly equal basis. Direct expenses include, but are not limited to, clothing and education expenses, but do not include household food, transportation, housing, or utilities.

#### III.B.7.a.(1)(c) Unreimbursed Health Expenses

Section IV, Specific Instruction for the Worksheet, Subsection D.4.b, should continue to be shared in proportion to the parties' income. See worksheet Line D.2.

#### III.B.7.a.(1)(d)

Direct expenses may be shared by dividing each expense or by offsetting expenses. Samples of different expense sharing plans are shown in Appendix X of the Guidelines. These are shown for illustration purposes only.

#### III.B.7.a.(1)(e) Worksheet

The parties must present a child support worksheet using the shared expense formula.

#### III.B.7.a.(1)(f) Alternative Dispute Provision

Neither party may unilaterally modify or terminate the agreed upon shared expense plan. The parties' shared expense agreement must include an alternative dispute process for any disagreements the parents may have concerning the children's expenses.

#### III.B.7.a.(2) Sanctions

Failure to share expenses pursuant to the expense sharing agreement or failure to abide by the time sharing agreement

may result in termination of the use of the shared expense formula or other appropriate sanctions.

### III.B.7.a.(3) Shared Expense Calculation.

The support is calculated using one worksheet. The amount of the lower adjusted subtotal (Line F.3) is subtracted from the higher adjusted subtotal and the difference is then multiplied by .50. The resulting amount is the child support the party having the higher obligation will pay to the party with the lower obligation. This amount is entered on Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3.

### III.B.7.b. Equal Parenting Time Formula

Applying the equal parenting time formula eliminates the need for parents to exchange receipts for the purpose of dividing their share of the direct expenses.

The equal parenting time formula is discretionary with the court and may be used to set child support when the court determines that: 1) a shared residential custody arrangement is in the best interests of the minor child, 2) the parents share the child's time equally or nearly equally, and 3) one or more of the following conditions apply:

- i. the parties either do not agree to use the shared expense formula, or
- ii. applying the shared expense formula would place the parent who would otherwise be designated to pay the direct expenses without sufficient funds to be responsible for all direct expenses, or
- iii. applying the shared expense formula is not in the best interests of the child for other reasons.

Appendix XI provides a worksheet and an example. [Note: The equal parenting time formula replaces the equal parenting time adjustment (the 80/20 Rule) formerly found in Kansas Child Support Guidelines.]

When the equal parenting time formula is used to set child support, absent agreement of the parties as to which parent is to pay the direct expenses, the court shall consider, including but not limited to, the following factors, in establishing which parent shall pay the direct expenses.

- a. Historical roles of the parties for the children.
- b. Familiarity of parties with purchasing needs of children.
- c. Demonstrated performance under previous EPT or shared expense formula, if applicable.
- d. Demonstrated responsibility with money.
- e. Ability of party to cooperate with other party.
- f. Demonstrated payment of historical percentages of child's medical/dental bills.
- g. Relative incomes of the parties.

The equal parenting time formula calculation shall consist of three steps:

Step 1: A child support worksheet shall be prepared. The amount of the lower adjusted subtotal on Line F.3 shall be subtracted from the higher adjusted subtotal on Line F.3. The resulting figure shall be divided by two and shall constitute the first portion.

Unless otherwise ordered by the court, the parents are presumed to each provide the child's clothing in their own home. Use either Step 2.a. or 2.b. depending on whether the parents each provide clothing for the child in their own home.

Step 2.a: For parents providing clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:

- 10% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 12% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 15% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Step 2.b: If the parents do not provide the child's clothing in their own home, the Line D.3. child support obligation amount will be multiplied by one of the following percentages:

- 13% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 15% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 18% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Choose either Step 3.a or 3.b. depending on which parent is designated to pay the direct expenses for the child to determine the percentage by which the result on Line D.3 will be multiplied.

Step 3.a. If the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet (the parent receiving support) is responsible for paying all direct expenses of the child, the resulting figure from Step 1 shall be added to the resulting figure from either Step 2.a or Step 2.b. This result shall be the amount the parent with the higher support obligation on Line F.3 pays to the parent with the lower support obligation on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

Step 3.b. If the parent with the higher adjusted subtotal from Line F.3 (the parent paying support) is responsible for paying all direct expenses of the child, the resulting figure from either Step 2.a or Step 2.b shall be subtracted from the resulting figure from Step 1. This result shall be the amount the parent with the higher support obligation on Line F.3 pays to the parent with the lower support obligation on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. If the result on Line 14 is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

In situations where the Equal Parenting Time formula has previously been established with one parent paying the direct expense portion and there is a subsequent realignment of the relative incomes, absent agreement of the parties, the Court shall determine which parent should pay the direct expense portion.

#### III.B.8. Residence with a Third Party

If the child is residing with a third party, the court shall order each of the parties to pay to the third party their respective amounts of child support as determined by the worksheet.

### III.B.9. Interstate Pay Differential

The cost of living may vary among states. The “Average Annual Pay by State and Industry” as reported by the United States Department of Labor Statistics can be used to compute a value for the interstate pay differential. Appendix IV provides instructions and an example. The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in average pay. The application of the Interstate Pay Differential is discretionary.

The income of the parties will not be subject to an interstate pay differential if both parties live in Kansas or reside in the same metropolitan statistical area (MSA).

### III.B.10. Birth Expenses

If a judgment for birth expenses is awarded, the presumed amount is the parent’s proportionate share as reflected in Line D.2 of the Worksheet.

If a parent’s proportionate share of the birth expenses is more than 5% of the parent’s current gross annual income projected over five years, the parent may request deviation from the presumed amount.

## IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

A completed worksheet using an example is attached as Appendix VII.

### IV.A. Income Computation - Wage Earner (Section A)

Section A of the worksheet determines the domestic gross income for wage earners. Federal and State taxes and Social Security are already considered within the child support schedules. The amount of the domestic gross income is entered on Line A.1 and also on Line C.1 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, subsection A).

### IV.B. Income Computation - Self-Employed (Section B)

Section B of the worksheet determines the domestic gross income (Line B.3) for self-employed persons. Reasonable business expenses (Line B.2) will be deducted from the self-employment gross income (Line B.1).

The resulting amount on Line B.3 is also entered on Line C.1 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection B).

#### IV.C. Adjustments to Domestic Gross Income (Section C)

This section contains adjustments to domestic gross income for individuals who are wage earners in Section A or self-employed persons in Section B of the worksheet. The payments of child support arrearages shall not be deducted. The following adjustments to domestic gross income may be appropriate in individual circumstances:

##### IV.C.1. Domestic Gross Income (Line C.1)

This amount is transferred from either Line A.1 or Line B.3 above or both, if applicable.

##### IV.C.2. Court-Ordered Child Support Paid (Line C.2)

Child support obligations in other cases shall be deducted to the extent that these support obligations are actually paid. These amounts are entered on Line C.2. The payment of child support arrearages shall not be deducted.

##### IV.C.3. Court-Ordered Maintenance Paid (Line C.3)

The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3. The payments of court-ordered maintenance arrearages shall not be deducted.

##### IV.C.4. Court-Ordered Maintenance Received (Line C.4)

The amount of any court-ordered maintenance received by a party pursuant to a court order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.

##### IV.C.5. Child Support Income (Line C.5)

The result of the adjustments to the domestic gross income is entered on Line C.5 of the worksheet and then transferred to Line D.1 (see Appendix

VII, for a completed worksheet and Appendix VIII, Example 1, Subsection C).

#### IV.D. Computation of Child Support (Section D)

##### IV.D.1. Child Support Income (Line D.1)

The Child Support Income amount is transferred from Line C.5. The amounts for the parties are added together for the Combined Child Support Income amount.

##### IV.D.2. Proportionate Shares of Combined Income (Line D.2)

To determine each parent's proportionate share of the combined child support income, each parent's child support income is divided by the total of the combined child support income. These percentages are entered on Line D.2 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection D.1).

##### IV.D.3. Gross Child Support Obligation (Line D.3)

The gross child support obligation is determined using the child support schedules. The child support schedules have three major factors: the number of children in the family, the combined child support income, and the age of each child. The child support schedule corresponding to the total number of children for whom the parents share responsibility should be found. If the multiple-family application applies, then the child support schedule for the number of children the parent not having primary residency is supporting under the multiple-family application should be used. (If using the multiple-family application will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable child support schedule, the use of the multiple-family application is discretionary.)

The combined child support income amount should be identified in the left-hand column of the applicable child support schedule. The amount for each child should be identified in the appropriate age column for each child. The amounts for all of the children should be added together to arrive at the total gross child support obligation. The total gross child support obligation is entered on Line D.3. If there is divided residency as defined in Section III, subsection B.5, two child support schedules must be prepared (see Child Support Schedules, Appendix II, Appendix VII, and Appendix VIII, Subsection D.2.)

#### IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.4)

##### IV.D.4.a. Health, Dental, Orthodontic, and Optometric Premiums

The cost to the parent or parent's household to provide for health, dental, orthodontic, or optometric insurance coverage for the minor child or children is to be added to the gross child support obligation. If coverage is provided without cost to the parent or parent's household, then zero should be entered as the amount. If there is a cost, the amount to be used on Line D.4 is the actual cost for the child or children.

The court has the discretion to determine whether the proposed insurance cost is reasonable, taking into consideration the income and circumstances of each of the parties and the quality of the insurance proposed, and to make an adjustment as appropriate. The cost of insurance coverage should be entered in the column of the parent or parent's household which is providing it, and the total is entered on Line D.4 (see Appendix VIII, Example 1, Subsection D.3).

##### IV.D.4.b. Unreimbursed Health Costs

In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, or optometric) not covered by insurance (including deductible) should be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.

#### IV.D.5. Work-Related Child Care Costs (Line D.5)

Actual, reasonable, and necessary child care costs paid to permit employment or job search of a parent should be added to the support obligation. "Paid" means the net amount after deducting any third party reimbursements. The court has the discretion to determine whether proposed or actual child care costs are reasonable, taking into consideration the income and circumstances of each of the parties. The monthly figure is the averaged annual amount, including variations for summer.

Projected child care expenses should be reduced by the anticipated tax credit for child care before an amount is entered on the worksheet (Appendix VIII, D.4, Table 1):

IV.D.5.a. The annual adjusted gross income, as defined by the IRS, of the party incurring the child care costs should be used to determine the applicable percentage.

IV.D.5.b. The appropriate percentage should be applied to the monthly child care costs incurred for children under 13 years of age. The tax credit applies to actual child care expenditures up to \$250 per month for one child or \$500 per month for two or more children receiving child care. Table 1 in Appendix VIII, subsection D.4, lists the maximum allowable monthly child care credit.

IV.D.5.c. The federal credit is to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.5 of the worksheet.

IV.D.5.d. Note that the amounts and percentages used in this section may change from time to time due to changes in federal and/or Kansas tax law. Current tax law should be reviewed for any potential changes.

#### IV.D.6. Parents' Total Child Support Obligation (Line D.6)

The parents' total child support obligation is the sum of the gross child support obligation (Line D.3), the health, dental, orthodontic, and optometric premiums (Line D.4), and the work-related child care costs (Line D.5). This amount is entered on Line D.6 (see Appendix VIII, Example 1, Subsection D.5).

#### IV.D.7. Parental Child Support Obligation (Line D.7)

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2 by the parents' total support obligation (Line D.6). The result is entered on Line D.7 (see Appendix VIII, Example 1, Subsection D.6).

IV.D.8. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.8)

If costs of health, dental, orthodontic, and optometric premiums and/or work-related child care costs are included in the total child support obligation, the parent or the parent's household actually making the payment is credited. The amount paid is entered in the column of the parent(s) providing the payment on Line D.8 (see Appendix VIII, Example 1, Subsection D.7).

IV.D.9. Basic Parental Child Support Obligation (Line D.9)

The basic parental child support obligation is the parental child support obligation (Line D.7) minus the adjustment for health, dental, orthodontic, and optometric premiums and work-related child care costs (Line D.8) and is entered on Line D.9. The parent having primary residency retains his/her portion of the net obligation. The net obligation of the parent not having primary residency becomes the rebuttable presumption amount of the support order (see Appendix VIII, Example 1, Subsection D.8).

IV.E. Child Support Adjustments (Section E)

Child support adjustments apply only when requested by a party. If no adjustment is requested, this section does not need to be completed. All requested adjustments are discretionary with the court. The party requesting the adjustment is responsible for proving the basis for the adjustment. The court shall determine if a requested adjustment should be granted in a particular case based upon the best interests of the child. If granted, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The amount granted for each requested child support adjustment should be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.7.

IV.E.1. Long-Distance Parenting Time Costs (Line E.1)

Any substantial and reasonable long-distance transportation or communication costs directly associated with parenting time shall be considered by the court. The amount allowed, if any, should be entered on Line E.1.

#### IV.E.2. Parenting Time Adjustment (Line E.2)

The court may allow a parenting time adjustment to a parent under the following subsections. The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a or subsection IV.E.2.b but not both. The court may allow an extended parenting time adjustment pursuant to IV.E.2.c. The court may allow a non-exercise of parenting time adjustment to the parent having primary residency pursuant to IV.E.2.d.

The parenting time adjustment, like all other adjustments, is subject to the 10% rule pursuant to Section V.A. Because the adjustment is prospective and assumes that parenting time will occur, the court may consider the historical exercise or historical non-exercise of parenting time as a factor in denying, limiting, or granting an adjustment under this section. Adjustments under this section may be prorated over twelve months unless the parent having primary residency requests otherwise. If the shared expense formula (Section III, General Instructions, subsection B.7) applies, no parenting time adjustment may be made under this section.

IV.E.2.a. Actual Cost Adjustment: The court may consider: 1) the fixed obligations of the parent having primary residency that are attributable to the child and any savings because of the time spent with the non-primary residency parent; and 2) the increased cost of additional parenting time to the parent having non-primary residency. The amount allowed should be entered on line E.2 of the child support worksheet.

IV.E.2.b. Time Formula Adjustment: The court may consider the amount of time that the parent spends with the child. If the child spends 35% or more of the child's time with the parent not having primary residency, the court shall determine whether an adjustment in child support is appropriate. In calculating the parenting time adjustment, the child's time at school or in day care shall not be considered. To assist the court, the following table may be used to calculate the amount of parenting time adjustment. The adjustment percentage should be averaged if there is more than one child and if the percentages are not the same for each child. The basic child support obligation (line D.9) is then multiplied by the appropriate parenting time adjustment percentage using

the following table. The parenting time adjustment percentage and the amount are entered on Line E.2.

Nonresidential Parent's % of Child's Time	Parenting Time Adjustment
35%-39%	-5%
40%-44%	-10%
45%-49%	-15%

IV.E.2.c. Extended Parenting Time Adjustment: In situations where a child spends fourteen (14) or more consecutive days with the parent not having primary residency, or when the child spends time on a shared time schedule during the summer, the support amount of the parent not having primary residency from Line F.5 (calculated without a parenting time adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on Line E.2.

IV.E.2.d. Non-Exercise of Parenting Time Adjustment: The court may make an adjustment based on the historical non-exercise of parenting time as set forth in the parenting plan. The amount allowed should be entered on line E.2 of the child support worksheet.

IV.E.3. Income Tax Considerations (Line E.3)

The parties are encouraged to maximize the tax benefits of the dependency exemption for a minor child and to share those actual economic benefits.

**The parties are reminded that the Affordable Care Act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take**

**this into consideration when determining dependency and health insurance issues.**

Generally, because of the ACA, the person claiming the dependency exemption is responsible for ensuring that health insurance is provided for the minor children. If health insurance is not provided, the person claiming the exemption risks being penalized for failure to provide. As such, the parties may not want to share the tax exemption(s). In this situation, the value of the exemption(s) must be determined as provided in Appendix V which amount should then be added on line C.3 of the worksheet.

If the parties do not agree to share the actual economic benefits of the dependency exemption for a minor child or, if after agreeing, the parent having primary residency refuses to execute IRS Form 8332, the court shall consider the actual economic effect to both parties and may adjust the child support.

The party seeking the income tax consideration adjustment shall have the burden of proof.

The court also may consider any other income tax impacts, regardless of an agreement upon the dependency exemption issue.

See Appendix V for additional discussion and example computations.

IV.E.4. Special Needs (Line E.4)

Special needs of the child are items which exceed the usual and ordinary expenses incurred, such as ongoing treatment for health problems, orthodontist care, special education, or therapy costs, which are not considered elsewhere in the support order or in computations on the worksheet.

The amount of the special needs expenses, reduced to a monthly average, should be entered on Line E.4 (Special Needs).

IV.E.5. Support of Children Beyond the Age of Majority (Line E.5)

If the parties have a written agreement for a parent to continue to support a child beyond the age of majority, it may be considered in setting child support.

The fact that a parent is currently supporting a child of the parties in college (or past the age of majority) may be considered if the parent

having primary residency seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount allowed should be entered on Line E.5.

#### IV.E.6. Overall Financial Conditions of the Parties (Line E.6)

The financial situation of the parties may be reason to deviate from the calculated basic parental child support obligation if the deviation is in the best interests of the child. The amount allowed should be entered on Line E.6.

One example might be if either party has more than one job or works overtime, the circumstances requiring the additional employment/income should be considered. If the additional employment/income was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment/income was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance, provided that the court shall keep in mind the best interests of the child. In such a situation, two worksheets can be prepared with one worksheet including all income and the other worksheet including only the primary employment/income to determine the margin of deviation.

#### IV.E.7. Total (Line E.7)

The total of all child support adjustments allowed should be entered on Line E.7. The total(s) specified on this line should be transferred to Line F.2 (see Appendix VIII, Example 1, Subsection E).

### IV.F. Deviation(s) From Rebuttable Presumption Amount (Section F)

The final part of the worksheet shows the adjustments allowed under Section E to the basic parental child support obligation, and any enforcement fee charged against payments in IV-D cases and cases assigned to a court trustee for enforcement.

#### IV.F.1. Basic Parental Child Support Obligation (Line F.1)

The amount from Line D.9 above is transferred to Line F.1.

#### IV.F.2. Total Child Support Adjustments (Line F.2)

The amount from Line E.7 above is transferred to Line F.2.

#### IV.F.3. Adjusted Subtotal (Line F.3)

The result of adding or subtracting the total child support adjustments on Line F.2 to or from the basic parental child support obligation is entered on Line F.3.

#### IV.F.4. Equal Parenting Time Obligation

If the shared expense formula or the equal parenting time formula is used to determine the child support obligation, the result is entered on Line F.4.

#### IV.F.5. Enforcement Fee Allowance (Line F.5)

In instances where the court trustee or DCF is providing assistance in collecting child support for which a fee is charged, the fee should be divided equally between the parties. One half of the total monthly fee should be entered as an additional amount allowed on Line F.4 for the parent not having primary residency. In areas where the court trustee or DCF charge a percentage of each payment, this amount is determined by multiplying the percentage fee charged by the court trustee or DCF by the figure on Line F.3 and then multiplying by .5 ((Line F.3 x Collection Fee %) x .5). In areas where a flat fee is charged, that flat fee is multiplied by .5 to find the amount applied on Line F.4 (Monthly Flat Fee x .5). These fees may vary (see Appendix VIII, Example 1, Subsection F.1).

#### IV.F.6 Net Parental Child Support Obligation (Line F.6)

The net parental child support obligation is determined by adding the enforcement fee allowance (Line F.4), if any, to the adjusted subtotal on Line F.3. The resulting amount is entered on Line F.5 and becomes the amount of the child support order.

#### IV.F.7. Required Worksheet Signatures

The person preparing the worksheet shall sign and date the worksheet submitted to the judge for approval. The judge approving the worksheet used to establish the parents' child support obligation shall sign and date the approved child support worksheet. Worksheets submitted but not approved shall not be signed by the judge.

#### IV.G. Payment of Child Support

- IV.G.1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. 23-3004 and amendments thereto.
- IV.G.2. A written agreement between the parties to make direct child support payments to the obligee and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.
- IV.G.3. The obligor shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of cancelled checks negotiated by the obligee or receipts signed by the obligee or evidence of direct electronic deposit in an account designated by the obligee. The obligor shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the obligee.
- IV.G.4. Each court order authorizing direct payment to the obligee shall include language requiring the obligor to comply with the above requirements for maintaining written evidence and providing it to the court and the obligee.
- IV.G.5. Failure of the obligor to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit for collection and disbursement of support payments to K.S.A. 23-3004 and amendments thereto.

#### V. CHANGE OF CIRCUMSTANCES

- V.A. Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change of circumstances.

V.B. In addition to changes of circumstances which have traditionally been considered by courts, any of the following constitute a material change of circumstances to warrant judicial review of existing support orders:

V.B.1. 10% Rule

Change of financial circumstances of the parents or the guidelines which would increase or decrease by 10% the amount shown on Line F.3 of the worksheet, except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change of circumstances to warrant a modification of the parent's child support obligation. Income from bonuses not shown to be regularly paid by the employer shall not be considered a material change of circumstances to warrant a modification of the parent's child support obligation.

An increase in the gross income of the parent having primary residency is not a material change of circumstances for the purpose of increasing the child support obligation.

A parent shall notify the other parent of any change of financial circumstances including, but not necessarily limited to, income, work-related child care costs, and health insurance premiums which, if changed, could constitute a material change of circumstances.

V.B.2. Duty to Notify

In the event of a failure to disclose a material change of circumstances, such as the understatement, overstatement, or concealment of financial information, as a result of such breach of duty, the court may determine the dollar value of a party's failure to disclose, and assess the amount in the form of a credit on the Line F.3 child support amount or an amount in addition to Line F.3 child support amount for a determinate amount of time. The court may also adopt other sanctions.

Upon receipt of written request for financial information, a parent shall have thirty days within which to provide the requested information in writing to the other parent. Refusal to provide the requested information may make the non-complying parent responsible for the costs and expenses, including attorney fees, incurred in obtaining the requested information.

V.B.3. Age Change

The child is in a higher age group as a result of having passed the child's 6<sup>th</sup> or 12<sup>th</sup> birthday, or because the child's ages place them in the higher age group as a result in the change in the guidelines.

V.B.4. Court Ordered Emancipation or as provided by Kansas Statute

V.B.5. Incarceration or Termination from Employment

Termination from employment for incarceration shall not constitute a material change of circumstances that justifies a reduction in child support.

Termination from Employment for Misconduct: Termination from employment for misconduct will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.

V.B.6. Failure to Comply

Failure to comply with the terms of a positive or negative adjustment to the basic parental child support obligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation, would constitute a change in circumstance.

VI. REVIEW OF GUIDELINES

Chapter 45, Code of Federal Regulations, Section 302.56 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts." Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee as required by federal mandate.

## ENDNOTES

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- <sup>1</sup> The original child support guidelines, promulgated pursuant to K.S.A. 20-165 by the Supreme Court on October 1, 1987, were proposed by the Kansas Commission on Child Support following a two-year study. See Kansas Commission on Child Support, "Proposed Kansas Child Support Guidelines," 1987 (available in Kansas Supreme Court Law Library, Topeka, Kansas). The report includes a detailed background discussion, including the policy criteria upon which the original guidelines were based.

The Child Support Guidelines Advisory Committee was initially appointed by the Supreme Court on April 7, 1989, to review the implementation of the statewide child support guidelines, solicit public input regarding the guidelines, and make recommendations to address the new federal mandates of the Family Support Act of 1988. The committee has been convened periodically to conduct a comprehensive review of the guidelines and to update the economic data. Office of Judicial Administration Staff to the Committee for the current review: Mark Gleeson, Director of Trial Court Programs, and Elizabeth Reimer, Staff Attorney. The current Advisory Committee's members are:

	Date First Appointed
Hon. Thomas E. Foster, Olathe, Appointed Chair, 7/1/09 District Court Judge, 10 <sup>th</sup> Judicial District	05/24/01
Professor Linda Elrod, Topeka Washburn University School of Law	04/07/89
Charles F. Harris, Wichita Attorney	04/07/89
Sherri Loveland, Lawrence Attorney	04/07/89
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89
Hon. Constance Alvey District Court Judge, 29 <sup>th</sup> Judicial District	07/01/09
Hon. Amy Harth District Court Judge, 6 <sup>th</sup> Judicial District	07/01/09
Carol Park Attorney	07/01/12
Lisa Howell Child Support Recipient	04/03/14
William McClain Child Support Payor	04/03/14
Melissa Johnson Attorney, Kansas Department for Children and Families	04/03/14
Brian Mull Child Support Payor	04/03/14
Amy Beardy Child Support Recipient	04/03/14

Doni Mooberry  
Attorney, Tax Specialist

06/02/14

Past members of the Advisory Committee:

Hon. Herbert W. Walton (Chairman), Olathe  
Administrative Judge, Retired, 10<sup>th</sup> Judicial District 04/07/89-06/07/99

Allen B. Angst, Abilene  
Attorney, Shared Primary Residency Parent 07/06/93-06/30/00

John T. Bird, Hays  
Attorney 04/07/89-06/30/12

Roy F. Brungardt, Hays  
Certified Public Accountant 07/06/93-06/02/14

William Coffee, Olathe  
District Court Trustee 07/01/97-06/30/01

Jamie Corkhill, Topeka  
Child Support Enforcement 09/01/96-06/30/00

Jackie Fletcher, Kansas City  
United Way 07/06/93-06/30/00

James L. Francisco, Wichita  
State Senator, 26<sup>th</sup> District 04/07/89-06/30/92

Sen. Greta H. Goodwin, Winfield  
State Senator, 32<sup>nd</sup> District 05/24/01-6/30/09

Rep. Lana Gordon, Topeka  
State Representative, 52<sup>nd</sup> District 12/27/06-04/03/14

Hon. Thomas H. Graber, Wellington  
District Court Judge, 30<sup>th</sup> Judicial District 04/07/89-06/30/09

Dave Gregory, Wichita  
Parent 05/24/01-1/18/11

Sheila Hochhauser, Manhattan  
State Representative, 67<sup>th</sup> District 07/01/96-06/30/00

Sen. Tom Holland  
State Senator 07/01/09-04/03/14

Dr. Woody Houseman, Topeka  
Principal, Highland Park South Elementary 04/07/89-06/30/96

James R. Johnston, Wichita  
Nonprimary Residency Parent 02/04/98-06/30/00

David Kerr, Hutchinson  
State Senator, 34<sup>th</sup> District 04/07/92-06/30/96

Candace Lattin, Pratt Attorney, Child Support Enforcement	5/24/01-10/1/05
Ward Loyd, Garden City State Representative, 123 <sup>rd</sup> District	5/24/01-17/1/07
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92-06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 <sup>st</sup> Judicial District	04/07/89-06/30/98
Mike O'Neal, Hutchinson State Representative, 104 <sup>th</sup> District	07/19/95-06/30/99
Thomas C. Owens, Overland Park Attorney	04/07/89-6/30/09
Mark Parkinson, Olathe State Senator, 23 <sup>rd</sup> District	07/09/95-06/30/00
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 <sup>rd</sup> Judicial District	07/01/97-06/30/09
Gary Pomeroy, Lawrence Attorney, Child Support Enforcement	07/01/05-04/03/14
Richard Staub, Topeka Santa Fe General Offices	04/07/89-06/30/96
Joan Wagnon, Topeka State Representative, 55 <sup>th</sup> District	04/07/89-06/30/01

Members of the original Kansas Commission on Child Support, appointed in December 1984 by then-Governor John Carlin:

Ms. Lynn Barclay  
Kansas Children's Service League

Hon. James G. Beasley  
District Court Judge, Wichita

Ms. Peggy Browning  
Commission on Equal Status of Women, Wichita

Hon. James P. Buchele  
District Court Judge, Topeka

Professor Linda Elrod, Vice-Chairman  
Washburn Law School

Robert G. Frey  
State Senator, 125<sup>th</sup> District

Dr. Woody Houseman  
Topeka

Hon. Tracy D. Klinginsmith  
District Court Judge, Holton

Ms. Evelyn Leat  
Kansas City

Mr. David Litwin  
Director of Taxation  
Kansas Chamber of Commerce & Industry

Ms. Nancy Meacham  
Wichita

Vic Miller  
Topeka

Ms. Diane Nusbaum  
District Court Administrator, Junction City

Mr. Larry Rute  
Kansas Legal Services, Inc.

Mr. John Schneider  
Social & Rehabilitation Services  
Income Maintenance & Medical Services

Dr. Howard Schwartz  
Judicial Administrator

Mr. Richard Staub  
Santa Fe Railway Company

Robert T. Stephan  
Attorney General

Joan Wagnon  
State Representative, 55<sup>th</sup> District

Hon. Herbert W. Walton, Chairman  
District Court Judge, Olathe

Ms. Aileen Whitfill  
Policy & Program Development  
Social & Rehabilitation Services

<sup>2</sup> See Linda Henry Elrod, *Kansas Child Support Guidelines: An Elusive Search for Fairness in Support Orders*, 27 WASHBURN L. J. 104, 120-25 (1987). Expenditures per child are assumed to increase with increases in parents' combined income, decrease per child as the total number of children in the family increases, and increase as the child grows older.

<sup>3</sup> William T. Terrell, Ph.D., is a consultant in private practice. Prior to his retirement, he served as an Associate Professor of Economics at Wichita State University, Wichita, Kansas. For an explanation of Dr. Terrell's economic model, see W.T. Terrell, "Expenditures on Children for Child Support: Economist as Policy Advisor" (paper presented to the Eastern Economic Association at Baltimore, Maryland, March 1989) (available in Kansas Supreme Court Law Library, Topeka, Kansas). See also Kansas Commission on Child Support; *supra* note 1, at 13-15.

- <sup>4</sup> At the time of the review, Ann Coulson, Ph.D., held a position as an Assistant Professor in the Department of Human Development and Family Studies, Kansas State University, Manhattan, Kansas. The following sources were used to update the model: Bureau of Labor Statistics, *Consumer Expenditure Survey Series: Interview Survey, 1986-87* (1989); U.S. Bureau of the Census, Current Population Reports, *Household After-Tax Income: 1986*, ser. P-23, No. 157 (1989); U.S. Department of Agriculture, Agricultural Research Service, *Updated Estimates of the Cost of Raising a Child, Family Economics Review*, No. 2 (May 1989). See Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, at 1, 3 (available in Kansas Supreme Court Law Library, Topeka, Kansas).

Adjustments were made to the national expenditure data to avoid double-counting certain expenditures, such as health care, health insurance, and child care services. Because social security was considered [as] a tax in the initial stage of the development of the schedule, the category of social security and pension plan contributions was also excluded so that the expenditure would not be counted twice. Additionally, the Committee excluded a number of expenditures considered to be discretionary or not attributable to children. Expenditures thus excluded were for alcoholic beverages, tobacco, vacation homes, boarding costs for children away at school, and cash contributions.

- <sup>5</sup> See Child Support Guidelines Committee Report dated November 1993. Ann Coulson, Ph.D. prepared a description of the derivation of the 1993 child support schedules.
- <sup>6</sup> The 2002 support schedule relies upon three data sources: Bureau of Labor Statistics, *Consumer Expenditure Survey, 1999-2000* (integrated diary and interview components); United States Department of Agriculture, Mark Lino, Ph.D., *Expenditures on Children by Families: 2001 Annual Report*; United States Department of Health and Human Services, *The 2002 HHS Poverty Guidelines*, 67 (31) FED. REGISTER, (Feb. 14, 2002).
- <sup>7</sup> Jodi Messer Pelkowski, Ph.D. is an Associate Professor of Economics and a Barton Fellow at the Barton School of Business, Wichita State University, Wichita, Kansas.
- <sup>8</sup> See Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.
- <sup>9</sup> Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.
- <sup>10</sup> This reduction involves subtracting the age 16-18 child's share of a total family burden at two points on the equation that relates average spending per the age 16-18 child to gross family income. Once the two lower points are determined, then the entire equation is reduced in order to compute the support schedules. For example, the one child aged 16-18 family calls for a reduction of \$228 at the poverty level income of \$1,650. Hence, the poverty level average spending of \$579 becomes the schedule entry of \$351. Similarly, at an income of \$15,500 per month, average spending of \$2,580 per child declines by \$324 to the support amount of \$2,256. The tabled values derive from an equation that passes through these two diminished values.
- <sup>11</sup> In deciding to include Veteran's Disability pay as income for child support payments, the Kansas Child Support Guidelines Advisory Committee determined that it was consistent with the rule of *Andler v Andler*, 217 Kan. 538 (1975). In that case the Supreme Court held that Social Security disability payments to a parent were to be considered as income for child support purposes. The only difference between veteran's disability and Social Security, the situation in *Andler*, is that in the context of Social Security disability, the child received a Social Security dependent amount. In the Social Security disability situation, under the *Andler* Rule, the amount of the parent's Social Security disability award is treated as income and included on the child support worksheet. The amount of disabled parent's child support obligation as calculated on the child support worksheet is then compared to the amount of the dependent award that the child is receiving. If the dependent award exceeds the amount of the child support obligation, no child support is ordered. If the amount of the child support exceeds the

dependent award, the difference is paid as child support. In the VA disability situation, there is no child benefit as a result of the disability.