

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4884

By Delegates Bridges, Vance, Foggin, B. Ward,

Chiarelli, and Pritt

[Introduced January 28, 2026; referred to the

Committee on the Judiciary]

1 A BILL to amend and reenact §48-13-201, §48-13-202, §48-13-301, §48-13-302, §48-13-303,
2 §48-13-403, §48-13-404, §48-13-502, §48-13-601, §48-13-602, §48-13-603, and §48-13-
3 801, relating to child support; and modifying calculation to use net pay instead of adjusted
4 gross income.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13. GUIDELINES FOR CHILD SUPPORT AWARDS.

PART 2. CALCULATION OF CHILD SUPPORT ORDER.

§48-13-201. Use of both parents' income in determining child support.

1 A child support order is determined by dividing the total child support obligation between
2 the parents in proportion to their income. Both parents' ~~adjusted gross income~~ net pay is used to
3 determine the amount of child support.

§48-13-202. Application of expenses and credits in determining child support.

1 In determining the total child support obligation, the court shall:

2 (1) Add to the basic child support obligation any unreimbursed child health care expenses,
3 work-related child care expenses and any other extraordinary expenses agreed to by the parents
4 or ordered by the court; and

5 (2) Subtract any extraordinary credits agreed to by the parents or ordered by the court.

6 (3) Deduct from a parent's ~~adjusted gross income~~ net pay the reasonable monthly amount
7 of a student loan payment actually being paid to the lending institution that originally issued the
8 loan by a parent for a student loan debt owed in his or her own name and for his or her own
9 educational expenses; provided that the total amount of the student loan payment deducted may
10 not exceed 25 percent of the parent's total ~~gross income~~ net pay determined before the deduction.

11 The family court shall have discretion to exclude all or a portion of the student loan deduction if
12 the parent with the student loan debt is in child support arrears, if the parent is not current or is in
13 arrears on the student loan payment, if the student loan is being paid by a third party and not the

parent, or if the child is not receiving or expected to receive a financial benefit from the education associated with the student loan expenses incurred. If the student loan deduction is awarded:

(a) The parent shall have a duty to immediately disclose to the court, the BCSE, and any other party any changes in the monthly amount of the student loan payment, including any payment deferrals or student loan forgiveness.

(b) The court may require a parent to annually disclose to the court, the BCSE, and any other party a statement showing a history of student loan payments for the prior year.

(c) Failure to timely make the disclosures above may be a basis for the court to modify child support to exclude the student loan deduction, including retroactively to the first of the month following any unreported change.

Part III. Basic child support order.

Part 3. Basic child support order.

§48-13-301. Determining the basic child support obligation.

The basic child support obligation is determined from the following table of monthly basic child support obligations:

West Virginia Monthly Basic Child Support Obligations (Adjusted for West Virginia's Income Relative to U.S. Averages)						
COMBINED GROSS NET PAY MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
550	101	153	185	207	228	247
600	110	167	202	226	248	270
650	119	181	219	244	269	292
700	128	195	235	263	289	314
750	137	208	252	281	310	337
800	146	222	269	300	330	359
850	155	236	285	319	351	381
900	164	250	302	337	371	403
950	173	264	319	356	392	426
1000	182	277	335	375	412	448
1050	191	291	352	393	432	470
1100	200	304	368	411	452	491

1150	208	316	382	427	470	510
1200	216	328	397	443	488	530
1250	223	340	411	460	506	549
1300	231	352	426	476	523	569
1350	239	365	441	492	541	589
1400	247	377	455	509	563	608
1450	255	389	470	525	577	628
1500	263	401	485	541	595	647
1550	271	413	499	558	613	667
1600	279	425	514	574	631	686
1650	287	437	528	590	649	706
1700	295	449	543	607	667	725
1750	303	461	558	623	685	745
1800	311	473	572	639	703	764
1850	319	485	587	656	721	784
1900	327	498	602	672	739	803
1950	335	510	616	688	757	823
2000	342	521	630	704	774	842
2050	350	533	645	720	792	861
2100	358	545	659	736	809	880
2150	366	557	673	752	827	899
2200	373	569	687	768	844	918
2250	381	580	702	784	862	937
2300	389	592	716	799	879	956
2350	396	604	730	815	897	975
2400	404	615	744	831	914	994
2450	412	627	758	847	932	1013
2500	420	639	772	863	949	1031
2550	427	651	786	878	966	1050
2600	435	662	801	894	984	1069
2650	443	674	815	910	1001	1088
2700	450	686	829	923	1018	1107
2750	458	697	843	942	1036	1126
2800	466	709	857	958	1053	1145
2850	473	721	871	973	1071	1164
2900	481	733	886	989	1088	1183
2950	489	744	900	1005	1105	1202
3000	496	756	914	1021	1123	1221
3050	504	768	928	1037	1140	1239
3100	512	779	942	1052	1158	1258
3150	520	791	956	1068	1175	1277
3200	527	803	970	1084	1192	1296
3250	535	814	985	1100	1210	1315
3300	543	826	999	1116	1227	1334
3350	550	838	1013	1131	1245	1353
3400	558	850	1027	1147	1262	1372
3450	566	861	1041	1163	1279	1391
3500	573	873	1055	1179	1297	1410
3550	581	885	1069	1194	1314	1428
3600	588	896	1083	1210	1331	1447
3650	596	907	1097	1225	1348	1465
3700	603	919	1111	1241	1365	1484

3750	611	930	1124	1255	1381	1501
3800	619	940	1135	1268	1395	1516
3850	626	950	1146	1281	1409	1531
3900	634	960	1158	1293	1423	1546
3950	641	970	1169	1306	1437	1562
4000	649	979	1181	1319	1451	1577
4050	656	989	1192	1331	1465	1592
4100	664	999	1203	1344	1479	1607
4150	671	1009	1215	1357	1493	1622
4200	679	1019	1226	1370	1507	1638
4250	686	1029	1238	1382	1521	1653
4300	694	1039	1249	1395	1535	1668
4350	701	1049	1260	1408	1549	1683
4400	708	1060	1274	1423	1565	1701
4450	715	1071	1287	1437	1581	1719
4500	722	1083	1300	1452	1597	1736
4550	729	1094	1313	1467	1613	1754
4600	735	1104	1325	1480	1628	1769
4650	741	1113	1336	1492	1642	1785
4700	747	1123	1348	1505	1656	1800
4750	752	1132	1359	1518	1670	1815
4800	758	1142	1370	1531	1684	1830
4850	764	1152	1382	1543	1698	1845
4900	770	1161	1393	1556	1712	1861
4950	776	1171	1404	1569	1726	1876
5000	782	1181	1416	1581	1740	1891
5050	787	1189	1426	1593	1752	1905
5100	792	1197	1435	1602	1763	1916
5150	797	1204	1443	1612	1773	1927
5200	802	1211	1452	1621	1784	1939
5250	807	1218	1460	1631	1794	1950
5300	811	1225	1468	1640	1804	1961
5350	816	1232	1477	1650	1815	1973
5400	821	1239	1485	1659	1825	1984
5450	826	1246	1494	1668	1835	1995
5500	830	1254	1502	1678	1846	2006
5550	835	1261	1511	1687	1856	2018
5600	840	1268	1519	1697	1866	2029
5650	845	1275	1527	1706	1877	2040
5700	850	1282	1536	1716	1887	2051
5750	854	1289	1544	1725	1897	2063
5800	857	1293	1549	1731	1904	2069
5850	860	1298	1554	1736	1909	2076
5900	863	1302	1559	1741	1915	2082
5950	866	1306	1564	1747	1921	2088
6000	869	1310	1568	1752	1927	2095
6050	872	1315	1573	1757	1933	2101
6100	875	1319	1578	1763	1939	2107
6150	878	1323	1583	1768	1945	2114
6200	881	1327	1587	1773	1951	2120
6250	884	1331	1592	1779	1956	2127
6300	887	1336	1597	1784	1962	2133

6350	890	1340	1602	1789	1968	2139
6400	893	1344	1607	1795	1974	2146
6450	895	1348	1611	1800	1980	2152
6500	898	1352	1615	1804	1984	2157
6550	901	1355	1617	1807	1987	2160
6600	904	1358	1620	1809	1990	2164
6650	906	1361	1622	1812	1993	2167
6700	909	1364	1625	1815	1997	2170
6750	911	1367	1627	1818	2000	2174
6800	914	1370	1630	1821	2003	2177
6850	917	1373	1632	1823	2006	2180
6900	919	1376	1635	1826	2009	2183
6950	922	1379	1637	1829	2012	2187
7000	925	1382	1640	1832	2015	2190
7050	927	1385	1642	1834	2018	2193
7100	930	1388	1645	1837	2021	2197
7150	933	1391	1647	1840	2024	2200
7200	935	1395	1650	1843	2027	2204
7250	939	1401	1658	1852	2038	2215
7300	943	1407	1667	1861	2048	2226
7350	946	1413	1675	1871	2058	2237
7400	950	1419	1683	1880	2068	2248
7450	954	1426	1691	1889	2078	2259
7500	957	1432	1699	1898	2088	2270
7550	961	1438	1708	1907	2098	2281
7600	965	1444	1716	1917	2108	2292
7650	969	1450	1724	1926	2118	2303
7700	972	1457	1732	1935	2129	2314
7750	976	1463	1741	1944	2139	2325
7800	980	1469	1749	1953	2149	2336
7850	983	1475	1757	1963	2159	2347
7900	987	1482	1765	1972	2169	2358
7950	990	1485	1770	1977	2174	2364
8000	992	1488	1772	1979	2177	2366
8050	994	1491	1774	1981	2180	2369
8100	997	1493	1776	1984	2182	2372
8150	999	1496	1778	1986	2185	2375
8200	1001	1498	1780	1988	2187	2378
8250	1003	1501	1782	1991	2190	2380
8300	1006	1503	1784	1993	2192	2383
8350	1008	1506	1786	1995	2195	2386
8400	1010	1509	1788	1998	2198	2389
8450	1012	1511	1791	2000	2200	2391
8500	1014	1514	1793	2002	2203	2394
8550	1017	1516	1795	2005	2205	2397
8600	1019	1519	1797	2007	2208	2400
8650	1021	1521	1799	2009	2210	2403
8700	1024	1525	1803	2014	2215	2408
8750	1027	1529	1807	2018	2220	2413
8800	1030	1533	1811	2023	2225	2419
8850	1033	1537	1815	2027	2230	2424
8900	1036	1541	1819	2032	2235	2430

8950	1039	1545	1823	2036	2240	2435
9000	1042	1549	1827	2041	2245	2440
9050	1045	1553	1831	2045	2250	2446
9100	1048	1557	1835	2050	2255	2451
9150	1051	1561	1839	2054	2260	2456
9200	1054	1565	1843	2059	2265	2462
9250	1057	1569	1847	2063	2270	2467
9300	1060	1573	1851	2068	2275	2473
9350	1063	1577	1855	2072	2280	2478
9400	1067	1581	1860	2077	2285	2484
9450	1071	1588	1867	2085	2294	2493
9500	1076	1594	1874	2093	2302	2503
9550	1080	1600	1881	2101	2311	2512
9600	1085	1607	1888	2109	2320	2521
9650	1089	1613	1895	2116	2328	2531
9700	1094	1619	1902	2124	2337	2540
9750	1098	1626	1909	2132	2345	2549
9800	1103	1632	1916	2140	2354	2559
9850	1107	1638	1923	2148	2363	2568
9900	1112	1645	1930	2156	2371	2577
9950	1116	1651	1937	2163	2380	2587
10000	1121	1657	1944	2171	2388	2596
10050	1125	1663	1951	2179	2397	2605
10100	1130	1670	1958	2187	2405	2615
10150	1134	1676	1965	2195	2414	2624
10200	1139	1682	1972	2202	2423	2633
10250	1143	1689	1979	2210	2431	2643
10300	1148	1695	1986	2218	2440	2652
10350	1152	1701	1993	2226	2448	2661
10400	1157	1708	2000	2234	2457	2671
10450	1161	1714	2007	2241	2466	2680
10500	1166	1720	2014	2249	2474	2689
10550	1169	1726	2021	2257	2483	2699
10600	1172	1731	2028	2265	2492	2708
10650	1176	1737	2035	2273	2500	2718
10700	1179	1742	2042	2281	2509	2727
10750	1182	1748	2049	2289	2517	2737
10800	1186	1753	2056	2296	2526	2746
10850	1189	1758	2063	2304	2535	2755
10900	1192	1764	2070	2312	2543	2765
10950	1195	1769	2077	2320	2552	2774
11000	1199	1775	2084	2328	2561	2784
11050	1202	1780	2091	2336	2569	2793
11100	1205	1785	2098	2344	2578	2802
11150	1209	1791	2105	2352	2587	2812
11200	1212	1796	2112	2359	2595	2821
11250	1215	1802	2119	2367	2604	2831
11300	1219	1807	2126	2375	2613	2840
11350	1222	1813	2133	2383	2621	2849
11400	1225	1818	2140	2391	2630	2859
11450	1228	1823	2148	2399	2639	2868
11500	1232	1829	2155	2407	2647	2878

11550	1235	1834	2162	2415	2656	2887
11600	1238	1840	2169	2422	2665	2896
11650	1241	1844	2174	2429	2672	2904
11700	1244	1848	2178	2433	2676	2909
11750	1246	1851	2182	2437	2681	2914
11800	1249	1855	2186	2442	2686	2920
11850	1251	1858	2190	2446	2691	2925
11900	1254	1862	2194	2450	2696	2930
11950	1257	1866	2198	2455	2700	2935
12000	1259	1869	2202	2459	2705	2941
12050	1262	1873	2206	2464	2710	2946
12100	1264	1876	2209	2468	2715	2951
12150	1267	1880	2213	2472	2720	2956
12200	1269	1883	2217	2477	2724	2961
12250	1272	1887	2222	2482	2730	2967
12300	1275	1891	2225	2486	2734	2972
12350	1278	1895	2230	2491	2740	2978
12400	1280	1899	2234	2495	2745	2984
12450	1283	1903	2238	2500	2750	2990
12500	1286	1907	2243	2505	2756	2995
12550	1289	1911	2247	2510	2761	3001
12600	1292	1914	2251	2515	2766	3007
12650	1295	1918	2256	2520	2771	3013
12700	1297	1922	2260	2524	2777	3018
12750	1301	1927	2265	2530	2783	3025
12800	1305	1932	2270	2535	2789	3032
12850	1308	1937	2275	2541	2795	3038
12900	1312	1942	2280	2547	2801	3045
12950	1316	1946	2285	2552	2807	3052
13000	1319	1951	2290	2558	2813	3058
13050	1323	1956	2295	2563	2819	3065
13100	1326	1961	2300	2569	2826	3071
13150	1330	1966	2305	2574	2832	3078
13200	1334	1971	2310	2580	2838	3085
13250	1337	1975	2315	2585	2844	3091
13300	1341	1980	2320	2591	2850	3098
13350	1345	1985	2325	2596	2856	3105
13400	1348	1990	2329	2602	2862	3111
13450	1352	1995	2334	2608	2868	3118
13500	1355	1999	2339	2613	2874	3125
13550	1359	2004	2344	2619	2881	3131
13600	1363	2009	2349	2624	2887	3138
13650	1366	2014	2354	2630	2893	3144
13700	1370	2019	2359	2635	2899	3151
13750	1374	2024	2364	2641	2905	3158
13800	1377	2028	2369	2646	2911	3164
13850	1381	2033	2374	2652	2917	3171
13900	1385	2038	2379	2658	2923	3178
13950	1388	2043	2384	2663	2929	3184
14000	1392	2048	2389	2669	2935	3191
14050	1395	2053	2394	2674	2942	3198
14100	1398	2056	2397	2678	2945	3202

14150	1400	2059	2400	2681	2949	3205
14200	1403	2061	2403	2684	2952	3209
14250	1405	2064	2405	2687	2956	3213
14300	1407	2067	2408	2690	2959	3216
14350	1409	2070	2411	2693	2962	3220
14400	1412	2073	2414	2696	2966	3224
14450	1414	2076	2417	2699	2969	3227
14500	1416	2079	2419	2702	2973	3231
14550	1419	2082	2422	2705	2976	3235
14600	1421	2085	2425	2709	2979	3239
14650	1423	2088	2428	2712	2983	3242
14700	1426	2091	2430	2715	2986	3246
14750	1428	2093	2433	2718	2990	3250
14800	1430	2096	2436	2721	2993	3253
14850	1433	2099	2439	2724	2996	3257
14900	1435	2102	2442	2727	3000	3261
14950	1437	2105	2444	2730	3003	3265
15000	1439	2108	2447	2733	3007	3268
15050	1442	2111	2450	2736	3010	3272
15100	1444	2114	2453	2740	3014	3276
15150	1446	2117	2455	2743	3017	3279
15200	1449	2120	2458	2746	3020	3283
15250	1451	2123	2461	2749	3024	3287
15300	1453	2125	2463	2752	3027	3290
15350	1455	2128	2466	2754	3030	3293
15400	1457	2130	2468	2757	3033	3297
15450	1460	2134	2472	2761	3038	3302
15500	1464	2139	2479	2769	3046	3311
15550	1467	2145	2485	2776	3054	3319
15600	1471	2151	2492	2784	3062	3328
15650	1475	2156	2499	2791	3070	3337
15700	1479	2162	2505	2798	3078	3346
15750	1482	2167	2512	2806	3086	3355
15800	1486	2173	2518	2813	3094	3363
15850	1490	2179	2525	2820	3102	3372
15900	1494	2184	2531	2828	3110	3381
15950	1497	2190	2538	2835	3118	3390
16000	1501	2195	2545	2842	3127	3399
16050	1505	2201	2551	2850	3135	3407
16100	1509	2207	2558	2857	3143	3416
16150	1513	2212	2564	2864	3151	3425
16200	1516	2218	2571	2872	3159	3434
16250	1520	2223	2577	2879	3167	3442
16300	1524	2229	2584	2886	3175	3451
16350	1528	2234	2591	2894	3183	3460
16400	1531	2240	2597	2901	3191	3469
16450	1535	2246	2604	2908	3199	3478
16500	1539	2251	2610	2916	3207	3486
16550	1543	2257	2617	2923	3215	3495
16600	1546	2262	2624	2930	3224	3504
16650	1550	2268	2630	2938	3232	3513
16700	1554	2274	2637	2945	3240	3522

16750	1558	2279	2643	2952	3248	3530
16800	1561	2285	2650	2960	3256	3539
16850	1565	2290	2656	2967	3263	3547
16900	1569	2296	2663	2974	3271	3556
16950	1573	2301	2669	2981	3279	3565
17000	1576	2307	2675	2989	3287	3573
17050	1580	2312	2682	2996	3295	3582
17100	1584	2318	2688	3003	3303	3591
17150	1587	2323	2695	3010	3311	3599
17200	1591	2329	2701	3017	3319	3608
17250	1595	2334	2708	3025	3327	3617
17300	1599	2340	2714	3032	3335	3625
17350	1602	2345	2721	3039	3343	3634
17400	1606	2351	2727	3046	3351	3643
17450	1610	2356	2734	3054	3359	3651
17500	1613	2362	2740	3061	3367	3660
17550	1617	2367	2747	3068	3375	3669
17600	1621	2373	2753	3075	3383	3677
17650	1625	2378	2760	3083	3391	3686
17700	1628	2384	2766	3090	3399	3695
17750	1632	2389	2773	3097	3407	3703
17800	1635	2393	2777	3102	3412	3709
17850	1638	2397	2781	3106	3417	3714
17900	1641	2401	2785	3111	3422	3719
17950	1644	2405	2789	3115	3427	3725
18000	1647	2409	2793	3120	3432	3730
18050	1650	2413	2797	3124	3436	3735
18100	1653	2417	2801	3129	3441	3741
18150	1656	2420	2805	3133	3446	3746
18200	1659	2424	2809	3138	3451	3752
18250	1662	2428	2813	3142	3456	3757
18300	1665	2432	2817	3146	3461	3762
18350	1668	2436	2821	3151	3466	3768
18400	1670	2440	2825	3155	3471	3773
18450	1673	2444	2829	3160	3476	3778
18500	1676	2448	2833	3164	3481	3784
18550	1679	2452	2837	3169	3486	3789
18600	1682	2456	2841	3173	3491	3794
18650	1685	2460	2845	3178	3496	3800
18700	1688	2464	2849	3182	3501	3805
18750	1691	2467	2853	3187	3505	3810
18800	1694	2471	2857	3191	3510	3816
18850	1697	2475	2861	3196	3515	3821
18900	1700	2479	2865	3200	3520	3827
18950	1703	2483	2869	3205	3525	3832
19000	1706	2487	2873	3209	3530	3837
19050	1709	2491	2877	3214	3535	3843
19100	1712	2495	2881	3218	3540	3848
19150	1715	2498	2885	3222	3545	3853
19200	1717	2502	2889	3227	3549	3858
19250	1720	2506	2892	3231	3554	3863
19300	1723	2510	2896	3235	3559	3868

19350	1726	2513	2900	3239	3563	3873
19400	1729	2517	2904	3244	3568	3878
19450	1732	2521	2908	3248	3573	3883
19500	1734	2524	2911	3252	3577	3889
19550	1737	2528	2915	3256	3582	3894
19600	1740	2532	2919	3261	3587	3899
19650	1743	2536	2923	3265	3591	3904
19700	1746	2539	2927	3269	3596	3909
19750	1748	2543	2931	3273	3601	3914
19800	1751	2547	2934	3278	3605	3919
19850	1754	2550	2938	3282	3610	3924
19900	1757	2554	2942	3286	3615	3929
19950	1760	2558	2946	3290	3619	3934
20000	1762	2562	2950	3295	3624	3939
20050	1765	2565	2953	3299	3629	3945
20100	1768	2569	2957	3303	3633	3950
20150	1771	2573	2961	3307	3638	3955
20200	1774	2576	2965	3312	3643	3960
20250	1776	2580	2969	3316	3648	3965
20300	1779	2584	2972	3320	3652	3970
20350	1782	2588	2976	3324	3657	3975
20400	1785	2591	2980	3329	3662	3980
20450	1788	2595	2984	3333	3666	3985
20500	1791	2599	2988	3337	3671	3990
20550	1793	2602	2991	3341	3676	3995
20600	1796	2606	2995	3346	3680	4000
20650	1799	2610	2999	3350	3685	4006
20700	1802	2614	3003	3354	3690	4011
20750	1805	2617	3007	3358	3694	4016
20800	1807	2621	3011	3363	3699	4021
20850	1810	2625	3014	3367	3704	4026
20900	1813	2628	3018	3371	3708	4031
20950	1816	2632	3022	3375	3713	4036
21000	1818	2636	3027	3381	3719	4043
21050	1821	2640	3033	3388	3726	4051
21100	1823	2645	3039	3394	3733	4058
21150	1826	2649	3044	3400	3740	4066
21200	1828	2653	3050	3407	3747	4074
21250	1831	2657	3056	3413	3755	4081
21300	1833	2662	3061	3420	3762	4089
21350	1836	2666	3067	3426	3769	4096
21400	1838	2670	3073	3432	3776	4104
21450	1841	2674	3079	3439	3783	4112
21500	1843	2679	3084	3445	3790	4119
21550	1846	2683	3090	3452	3797	4127
21600	1848	2687	3096	3458	3804	4135
21650	1850	2691	3101	3464	3811	4142
21700	1853	2696	3107	3471	3818	4150
21750	1855	2700	3113	3477	3825	4158
21800	1858	2704	3119	3483	3832	4165
21850	1860	2708	3124	3490	3839	4173
21900	1863	2713	3130	3496	3846	4181

21950	1865	2717	3136	3503	3853	4188
22000	1868	2721	3142	3509	3860	4196
22050	1870	2725	3147	3515	3867	4203
22100	1873	2730	3153	3522	3874	4211
22150	1875	2734	3159	3528	3881	4219
22200	1878	2738	3164	3535	3888	4226
22250	1880	2742	3170	3541	3895	4234
22300	1883	2747	3176	3547	3902	4242
22350	1885	2751	3182	3554	3909	4249
22400	1888	2755	3187	3560	3916	4257
22450	1890	2759	3193	3567	3923	4265
22500	1892	2764	3199	3573	3930	4272
22550	1895	2768	3204	3579	3937	4280
22600	1897	2772	3210	3586	3944	4288
22650	1900	2776	3216	3592	3951	4295
22700	1902	2781	3222	3599	3958	4303
22750	1905	2785	3227	3605	3965	4310
22800	1907	2789	3233	3611	3972	4318
22850	1910	2793	3239	3618	3979	4326
22900	1912	2798	3245	3624	3987	4333
22950	1915	2802	3250	3631	3994	4341
23000	1917	2806	3256	3637	4001	4349
23050	1920	2810	3262	3643	4008	4356
23100	1922	2814	3267	3650	4015	4364
23150	1925	2819	3273	3656	4022	4372
23200	1927	2823	3279	3662	4029	4379
23250	1930	2827	3285	3669	4036	4387
23300	1932	2831	3290	3675	4043	4394
23350	1934	2836	3296	3682	4050	4402
23400	1937	2840	3302	3688	4057	4410
23450	1939	2844	3307	3694	4064	4417
23500	1942	2848	3313	3701	4071	4425
23550	1944	2853	3319	3707	4078	4433
23600	1947	2857	3325	3714	4085	4440
23650	1949	2861	3330	3720	4092	4448
23700	1952	2865	3336	3726	4099	4456
23750	1954	2870	3342	3733	4106	4463
23800	1957	2874	3348	3739	4113	4471
23850	1959	2878	3353	3746	4120	4479
23900	1962	2882	3359	3752	4127	4486
23950	1964	2887	3365	3758	4134	4494
24000	1967	2891	3370	3765	4141	4501
24050	1969	2895	3376	3771	4148	4509
24100	1972	2899	3382	3778	4155	4517
24150	1974	2904	3388	3784	4162	4524
24200	1976	2908	3393	3790	4169	4532
24250	1979	2912	3399	3797	4176	4540
24300	1981	2916	3405	3803	4183	4547
24350	1984	2921	3410	3809	4190	4555
24400	1986	2925	3416	3816	4197	4563
24450	1989	2929	3422	3822	4204	4570
24500	1991	2933	3428	3829	4212	4578

24550	1994	2938	3433	3835	4219	4586
24600	1996	2942	3439	3841	4226	4593
24650	1999	2946	3445	3848	4233	4601
24700	2001	2950	3451	3854	4240	4608
24750	2004	2955	3456	3861	4247	4616
24800	2006	2959	3462	3867	4254	4624
24850	2009	2963	3468	3873	4261	4631
24900	2011	2967	3473	3880	4268	4639
24950	2013	2972	3479	3886	4275	4647
25000	2016	2976	3485	3893	4282	4654
25050	2018	2980	3491	3899	4289	4662
25100	2021	2984	3496	3905	4296	4670
25150	2023	2988	3502	3912	4303	4677
25200	2026	2993	3508	3918	4310	4685
25250	2028	2997	3513	3925	4317	4693
25300	2031	3001	3519	3931	4324	4700
25350	2033	3005	3525	3937	4331	4708
25400	2036	3010	3531	3944	4338	4715
25450	2038	3014	3536	3950	4345	4723
25500	2041	3018	3542	3956	4352	4731
25550	2043	3022	3548	3963	4359	4738
25600	2046	3027	3554	3969	4366	4746
25650	2048	3031	3559	3976	4373	4754
25700	2051	3035	3565	3982	4380	4761
25750	2053	3039	3571	3988	4387	4769
25800	2055	3044	3576	3995	4394	4777
25850	2058	3048	3582	4001	4401	4784
25900	2060	3052	3588	4007	4408	4792
25950	2063	3056	3592	4012	4413	4797
26000	2066	3059	3596	4017	4418	4803
26050	2068	3063	3600	4021	4423	4808
26100	2071	3067	3604	4026	4428	4814
26150	2073	3070	3608	4030	4434	4819
26200	2076	3074	3612	4035	4439	4825
26250	2078	3078	3617	4040	4444	4830
26300	2081	3081	3621	4044	4449	4836
26350	2083	3085	3625	4049	4454	4841
26400	2086	3089	3629	4054	4459	4847
26450	2089	3092	3633	4058	4464	4852
26500	2091	3096	3637	4063	4469	4858
26550	2094	3100	3641	4068	4474	4864
26600	2096	3103	3646	4072	4479	4869
26650	2099	3107	3650	4077	4484	4875
26700	2101	3111	3654	4081	4490	4880
26750	2104	3114	3658	4086	4495	4886
26800	2107	3118	3662	4091	4500	4891
26850	2109	3122	3666	4095	4505	4897
26900	2112	3125	3671	4100	4510	4902
26950	2114	3129	3675	4105	4515	4908
27000	2117	3133	3679	4109	4520	4913
27050	2119	3136	3683	4114	4525	4919
27100	2122	3140	3687	4118	4530	4924
27150	2125	3144	3691	4123	4535	4930

27200	2127	3147	3695	4128	4541	4936
27250	2130	3151	3700	4132	4546	4941
27300	2132	3155	3704	4137	4551	4947
27350	2135	3158	3708	4142	4556	4952
27400	2137	3162	3712	4146	4561	4958
27450	2140	3166	3716	4151	4566	4963
27500	2142	3169	3720	4156	4571	4969
27550	2145	3173	3724	4160	4576	4974
27600	2148	3177	3729	4165	4581	4980
27650	2150	3180	3733	4169	4586	4985
27700	2153	3184	3737	4174	4591	4991
27750	2155	3188	3741	4179	4597	4996
27800	2158	3191	3745	4183	4602	5002
27850	2160	3195	3749	4188	4607	5008
27900	2163	3199	3753	4193	4612	5013
27950	2166	3202	3758	4197	4617	5019
28000	2168	3206	3762	4202	4622	5024
28050	2171	3210	3766	4206	4627	5030
28100	2173	3213	3770	4211	4632	5035
28150	2176	3217	3774	4216	4637	5041
28200	2178	3221	3778	4220	4642	5046
28250	2181	3224	3782	4225	4647	5052
28300	2183	3228	3787	4230	4653	5057
28350	2186	3232	3791	4234	4658	5063
28400	2189	3235	3795	4239	4663	5068
28450	2191	3239	3799	4244	4668	5074
28500	2194	3243	3803	4248	4673	5079
28550	2196	3246	3807	4253	4678	5085
28600	2199	3250	3811	4257	4683	5091
28650	2201	3254	3816	4262	4688	5096
28700	2204	3257	3820	4267	4693	5102
28750	2207	3261	3824	4271	4698	5107
28800	2209	3265	3828	4276	4704	5113
28850	2212	3268	3832	4281	4709	5118
28900	2214	3272	3836	4285	4714	5124
28950	2217	3276	3840	4290	4719	5129
29000	2219	3279	3845	4294	4724	5135
29050	2222	3283	3849	4299	4729	5140
29100	2224	3287	3853	4304	4734	5146
29150	2227	3290	3857	4308	4739	5151
29200	2230	3294	3861	4313	4744	5157
29250	2232	3298	3865	4318	4749	5163
29300	2235	3301	3869	4322	4754	5168
29350	2237	3305	3874	4327	4760	5174
29400	2240	3309	3878	4331	4765	5179
29450	2242	3312	3882	4336	4770	5185
29500	2245	3316	3886	4341	4775	5190
29550	2248	3320	3890	4345	4780	5196
29600	2250	3323	3894	4350	4785	5201
29650	2253	3327	3899	4355	4790	5207
29700	2255	3331	3903	4359	4795	5212
29750	2258	3334	3907	4364	4800	5218

29800	2260	3338	3911	4369	4805	5223
29850	2263	3342	3915	4373	4810	5229
29900	2266	3345	3919	4378	4816	5235
29950	2268	3349	3923	4382	4821	5240
30000	2271	3353	3928	4387	4826	5246
30050	2273	3356	3932	4392	4831	5251
30100	2276	3360	3936	4396	4836	5257
30150	2278	3364	3940	4401	4841	5262
30200	2281	3367	3944	4406	4846	5268
30250	2283	3371	3948	4410	4851	5273
30300	2286	3375	3952	4415	4856	5279
30350	2289	3378	3957	4419	4861	5284
30400	2291	3382	3961	4424	4867	5290
30450	2294	3386	3965	4429	4872	5295
30500	2296	3389	3969	4433	4877	5301
30550	2299	3393	3973	4438	4882	5307
30600	2301	3397	3977	4443	4887	5312
30650	2304	3400	3981	4447	4892	5318
30700	2307	3404	3986	4452	4897	5323
30750	2309	3408	3990	4457	4902	5329
30800	2312	3411	3994	4461	4907	5334
30850	2314	3415	3998	4466	4912	5340
30900	2317	3419	4002	4470	4917	5345
30950	2319	3422	4006	4475	4923	5351
31000	2322	3426	4010	4480	4928	5356
31050	2324	3430	4015	4484	4933	5362
31100	2327	3433	4019	4489	4938	5367
31150	2330	3437	4023	4494	4943	5373
31200	2332	3441	4027	4498	4948	5378
31250	2335	3444	4031	4503	4953	5384
31300	2337	3448	4035	4507	4958	5390
31350	2340	3452	4039	4512	4963	5395
31400	2342	3455	4044	4517	4968	5401
31450	2345	3459	4048	4521	4973	5406
31500	2348	3463	4052	4526	4979	5412
31550	2350	3466	4056	4531	4984	5417
31600	2353	3470	4060	4535	4989	5423
31650	2355	3474	4064	4540	4994	5428
31700	2358	3477	4068	4544	4999	5434
31750	2360	3481	4073	4549	5004	5439
31800	2363	3485	4077	4554	5009	5445
31850	2365	3488	4081	4558	5014	5450
31900	2368	3492	4085	4563	5019	5456
31950	2371	3496	4089	4568	5024	5462
32000	2373	3499	4093	4572	5030	5467
32050	2376	3503	4098	4577	5035	5473
32100	2378	3507	4102	4582	5040	5478
32150	2381	3510	4106	4586	5045	5484
32200	2383	3514	4110	4591	5050	5489
32250	2386	3518	4114	4595	5055	5495
32300	2389	3521	4118	4600	5060	5500
32350	2391	3525	4122	4605	5065	5506

32400	2394	3529	4127	4609	5070	5511
32450	2396	3532	4131	4614	5075	5517
32500	2399	3536	4135	4619	5080	5522
32550	2401	3540	4139	4623	5086	5528
32600	2404	3543	4143	4628	5091	5534
32650	2407	3547	4147	4632	5096	5539
32700	2409	3550	4151	4637	5101	5545
32750	2412	3554	4156	4642	5106	5550
32800	2414	3558	4160	4646	5111	5556
32850	2417	3561	4164	4651	5116	5561
32900	2419	3565	4168	4656	5121	5567
32950	2422	3569	4172	4660	5126	5572
33000	2424	3572	4176	4665	5131	5578
33050	2427	3576	4180	4670	5136	5583
33100	2430	3580	4185	4674	5142	5589
33150	2432	3583	4189	4679	5147	5594
33200	2435	3587	4193	4683	5152	5600
33250	2437	3591	4197	4688	5157	5606
33300	2440	3594	4201	4693	5162	5611
33350	2442	3598	4205	4697	5167	5617
33400	2445	3602	4209	4702	5172	5622
33450	2448	3605	4214	4707	5177	5628
33500	2450	3609	4218	4711	5182	5633
33550	2453	3613	4222	4716	5187	5639
33600	2455	3616	4226	4720	5193	5644
33650	2458	3620	4230	4725	5198	5650
33700	2460	3624	4234	4730	5203	5655
33750	2463	3627	4238	4734	5208	5661
33800	2465	3631	4243	4739	5213	5666
33850	2468	3635	4247	4744	5218	5672
33900	2471	3638	4251	4748	5223	5677
33950	2473	3642	4255	4753	5228	5683
34000	2476	3646	4259	4758	5233	5689
34050	2478	3649	4263	4762	5238	5694
34100	2481	3653	4267	4767	5243	5700
34150	2483	3657	4272	4771	5249	5705
34200	2486	3660	4276	4776	5254	5711
34250	2489	3664	4280	4781	5259	5716
34300	2491	3668	4284	4785	5264	5722
34350	2494	3671	4288	4790	5269	5727
34400	2496	3675	4292	4795	5274	5733
34450	2499	3679	4296	4799	5279	5738
34500	2501	3682	4301	4804	5284	5744
34550	2504	3686	4305	4808	5289	5749
34600	2506	3690	4309	4813	5294	5755
34650	2509	3693	4313	4818	5299	5761
34700	2512	3697	4317	4822	5305	5766
34750	2514	3701	4321	4827	5310	5772
34800	2517	3704	4326	4832	5315	5777
34850	2519	3708	4330	4836	5320	5783
34900	2522	3712	4334	4841	5325	5788
34950	2524	3715	4338	4845	5330	5794

35000	2527	3719	4342	4850	5335	5799
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§48-13-302. Incomes below the table for determining basic child support obligations.

If combined ~~adjusted gross income~~ net pay is below \$550 per month, which is the lowest amount of income considered in the table of monthly basic child support obligations set forth in subsection (a) of this section, the basic child support obligation shall be set at \$50 per month or a discretionary amount determined by the court based on the resources and living expenses of the parents and the number of children due support.

§48-13-303. Incomes above the table for determining basic child support obligations.

If combined ~~adjusted gross income~~ net pay is above \$35,000 per month, which is the highest amount of income considered in the table of monthly basic child support obligations set forth in §48-13-301 of this code, the basic child support obligation shall not be less than it would be based on a combined ~~adjusted gross income~~ net pay of \$35,000. The court may also compute the basic child support obligation for combined ~~adjusted gross incomes~~ net pay above \$35,000 by the following:

(1) One child — $\$2,527 + 0.088 \times \text{combined } \del{\text{adjusted gross income}} \text{ net pay}$ above \$35,000 per month;

(2) Two children — $\$3,719 + 0.129 \times \text{combined } \del{\text{adjusted gross income}} \text{ net pay}$ above \$35,000 per month;

(3) Three children — $\$4,342 + 0.153 \times \text{combined } \del{\text{adjusted gross income}} \text{ net pay}$ above \$35,000 per month;

(4) Four children — $\$4,850 + 0.169 \times \text{combined } \del{\text{adjusted gross income}} \text{ net pay}$ above \$35,000 per month;

(5) Five children — $\$5,335 + 0.183 \times \text{combined } \del{\text{adjusted gross income}} \text{ net pay}$ above \$35,000 per month; and

(6) Six children — $\$5,799 + 0.196 \times \text{combined } \del{\text{adjusted gross income}} \text{ net pay}$ above

18 \$35,000 per month.

19 Part IV. Support in sole custody cases.

Part 4. Support in sole custody cases.

§48-13-403. Worksheet for calculating basic child support obligation in basic shared parenting cases.

1 Child support for basic shared parenting cases shall be calculated using the following
2 worksheet:

Worksheet A: BASIC SHARED PARENTING

4 IN THE FAMILY COURT OF _____ COUNTY, WEST VIRGINIA

5 CASE NO. _____

6 Mother: _____ SS No.: _____ Primary Custodial parent? [] Yes [] No

7 Father: _____ SS No.: _____ Primary Custodial parent? [] Yes [] No

Children	SSN	Date of Birth	Children	SSN	Date of Birth

PART I. CHILD SUPPORT ORDER		Mother	Father	Combined
1. MONTHLY GROSS NET PAY INCOME (Exclusive of overtime compensation)		\$	\$	
a. Minus preexisting child support payment		-	-	
b. Minus maintenance paid		-	-	
c. Plus overtime compensation, if not excluded, and not to exceed 50%, pursuant to W. Va. Code §48-1-228(b)(6)		+	+	
d. Additional dependents deduction		-	-	
e. Minus student loan payment pursuant to W. Va. Code §48-13-202(3)				
2. MONTHLY ADJUSTED GROSS NET PAY INCOME		\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (Each parent's income from line 2 divided by Combined Income)		%	%	100%
4. BASIC OBLIGATION (Use Line 2 combined to find amount from schedule.)				\$

5. ADJUSTMENTS (Expenses paid directly by each parent)			
a. Work-Related Child Care Costs Adjusted for Federal Tax Credit (0.75 x actual work-related child care costs.)	\$	\$	
b. Extraordinary Medical Expenses (Uninsured only) and Children's Portion of Health Insurance Premium Costs.	\$	\$	
c. Extraordinary Expenses (Agreed to by parents or by order of the court.)	\$	\$	
d. Minus Extraordinary Adjustments (Agreed to by parents or by order of court.)	-	-	
e. Total Adjustments (For each column, add 5a, 5b, and 5c. Subtract Line 5d. Add the parent's totals together for Combined amount.)	\$	\$	\$
6. TOTAL SUPPORT OBLIGATION (Add line 4 and line 5e Combined.)			\$
7. EACH PARENT'S SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION (Line 3 x line 6 for each parent.)	\$	\$	
8. PAYOR PARENT ADJUSTMENT (Enter payor parent's line 5e.)	\$	\$	
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7 for the payor parent only. Leave payee parent column blank.)	\$	\$	
PART II. ABILITY TO PAY CALCULATION (Complete if the payor parent's adjusted monthly gross <u>net pay</u> income is below \$2,600.)			
10. Spendable Income (0.80 x line 2 for payor parent only.)			
11. Self Support Reserve	\$997	\$997	
12. Income Available for Support (Line 10 - line 11. If less than \$50, then \$50)			
13. Adjusted Child Support Order (Lesser of Line 9 and Line 12.)			
Comments, calculations, or rebuttals to schedule or adjustments if payor parent directly pays extraordinary expenses.			
PREPARED BY:		Date:	

8

§48-13-404. Additional calculation to be made in basic shared parenting cases.

- 1 In cases where the payor parent's ~~adjusted gross income~~ net pay is below \$2,600 per
- 2 month, an additional calculation in Worksheet A, Part II, §48-13-403 of this code, shall be made.
- 3 This additional calculation sets the child support order at whichever is lower.

4 (1) Child support at the amount determined in Worksheet A, Part I, §48-13-403 of this
5 code; or

6 (2) The difference between 80 percent of the payor parent's ~~adjusted gross income~~ net pay
7 and \$997, or \$50, whichever is more.

Part 5. Support in extended shared parenting or split physical custody cases.

§48-13-502. Extended shared parenting worksheet.

1 Child support for extended shared parenting cases shall be calculated using the following
2 worksheet:

Worksheet B: extended shared parenting

4 IN THE FAMILY COURT OF _____ COUNTY, WEST VIRGINIA

5 CASE NO. _____

6 Mother: _____ SS No.: _____

7 Father: _____ SS No.: _____

Children	SSN	Date of Birth	Children	SSN	Date of Birth

PART I. BASIC OBLIGATION	Mother	Father	Combined
1. MONTHLY GROSS <u>NET PAY</u> INCOME (Exclusive of overtime compensation)		\$	
a. Minus preexisting child support payment	-	-	
b. Minus maintenance paid	-	-	
c. Plus overtime compensation, if not excluded, and not to exceed 50%, pursuant to W. Va. Code §48-1-228(b)(6)	+	+	
d. Additional dependent deduction			
e. Minus student loan payment pursuant to W. Va. Code §48-13-202(3)			
2. MONTHLY ADJUSTED GROSS <u>NET PAY</u> INCOME	\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (Each parent's income from line 2 divided by Combined Income)	%	%	100%

4. BASIC OBLIGATION (Use line 2 Combined to find amount from Child Support Schedule.)			\$
PART II. SHARED PARENTING ADJUSTMENT			
5. Shared Parenting Basic Obligation (line 4 x 1.6)			\$
6. Each Parent's Share (Line 5 x each parent's line 3)	\$	\$	
7. Overnights with Each Parent (must total 365)			365
8. Percentage with Each Parent (Line 7 divided by 365)	%	%	100%
9. Amount Retained (Line 6 x line 8 for each parent)	\$	\$	
10. Each Parent's Obligation (Line 6 - line 9)	\$	\$	
11. AMOUNT TRANSFERRED FOR BASIC OBLIGATION (Subtract smaller amount on line 10 from larger amount on line 10. Parent with larger amount on line 10 owes the other parent the difference. Enter \$0 for other parent.)	\$	\$	
PART III. ADJUSTMENTS FOR ADDITIONAL EXPENSES (Expenses paid directly by each parent.)			
12a. Work-Related Child Care Costs Adjusted for Federal Tax Credit (0.75 x actual work-related child care costs.)	\$	\$	
12b. Extraordinary Medical Expenses (Uninsured only) and Children's Portion of Health Insurance Premium Costs.	\$	\$	
12c. Extraordinary Additional Expenses (Agreed to by parents or by order of the court.)	\$	\$	
12d. Minus Extraordinary Adjustments (Agreed to by parents or by order of the court.)	\$	\$	
12e. Total Adjustments (For each column, add 12a, 12b, and 12c. Subtract line 12d. Add the parent's totals together for Combined amount.)	\$	\$	\$
13. Each Parent's Share of Additional Expenses (Line 3 x line 12e Combined.)	\$	\$	
14. Each Parent's Net Share of Additional Direct Expenses (Each parent's line 13-line 12e. If negative number, enter \$0)	\$	\$	
15. AMOUNT TRANSFERRED FOR ADDITIONAL EXPENSES (Subtract smaller amount on line 14 from larger amount on line 14. Parent with larger amount on line 14 owes the other parent the difference. Enter \$0 for other parent.)	\$	\$	
PART IV. RECOMMENDED CHILD SUPPORT ORDER			
16. TOTAL AMOUNT TRANSFERRED (Line 11 + line 15)	\$	\$	
17. RECOMMENDED CHILD SUPPORT ORDER (Subtract smaller amount on line 16 from larger amount on line 16. Parent with larger amount on line 16 owes the other parent the difference.)	\$	\$	

Comments, calculations, or rebuttals to schedule or adjustments		
<table border="1" style="width: 100%;"> <tr> <td style="width: 70%;">PREPARED BY:</td> <td style="width: 30%;">Date:</td> </tr> </table>	PREPARED BY:	Date:
PREPARED BY:	Date:	

PART 6. ADJUSTMENT OF SHARES OF SUPPORT OBLIGATIONS.

§48-13-601. Adjustment for child care tax credit.

(a) The amount of the federal tax credit for child care expenses that can be realized by the custodial parent shall be approximated by deducting twenty-five percent from work-related child care costs, except that no such deduction shall be made for custodial parents with monthly gross net pay incomes below the following amounts:

(1) One child--\$1,150;

(2) Two children--\$1,550;

(3) Three children--\$1,750;

(4) Four children--\$1,950;

(5) Five children--\$2,150; and

(6) Six or more children--\$2,350.

(b) Work-related child care costs net of any adjustment for the child care tax credit shall be added to the basic child support obligation and shall be divided between the parents in proportion to their adjusted-gross income net pay .

§48-13-602. Adjustment for child health care.

(a) A child support order shall provide for the child's current and future medical needs by providing relief in accordance with the provisions of article 12-101, *et seq.*, of this chapter.

(b) The payment of a premium to provide health insurance coverage on behalf of the children subject to the order is added to the basic child support obligation and divided between the parents in proportion to their adjusted-gross income net pay. The amount added to the basic child support obligation is the actual amount of the total insurance premium that is attributable to the number of children due support. If this amount is not available or cannot be verified, the total cost

of the premium should be divided by the total number of persons covered by the policy. The cost per person derived from this calculation is multiplied by the number of children who are the subject of the order and who are covered under the policy.

(c) After the total child support obligation is calculated and divided between the parents in proportion to their ~~adjusted gross income~~ net pay, the amount of the health insurance premium added to the basic child support obligation is deducted from the support obligor's share of the total child support obligation if the support obligor is actually paying the premium.

(d) Extraordinary medical expenses shall be added to the basic child support obligation and shall be divided between the parents in proportion to their ~~adjusted gross income~~ net pay.

§48-13-603. Adjustment for obligor's social security benefits sent directly to the child; receipt by child of supplemental security income.

(a) If a proportion of the obligor's social security benefit is paid directly to the custodian of his or her dependents who are the subject of the child support order, the following adjustment shall be made. The total amount of the social security benefit which includes the amounts paid to the obligor and the obligee shall be counted as ~~gross income~~ net pay to the obligor. In turn, the child support order will be calculated as described in sections 13-401 through 13-404. To arrive at the final child support amount, however, the amount of the social security benefits sent directly to the child's household will be subtracted from the child support order. If the child support order amount results in a negative amount it shall be set at zero.

(b) If a child is a recipient of disability payments as supplemental security income for aged, blind and disabled, under the provisions of 42 U.S.C. §1382, *et seq.*, and if support furnished by an obligor would be considered unearned income that renders the child ineligible for disability payments or medical benefits, no child support order shall be entered for that child. If a support order is entered for the child's siblings or other persons in the household, the child shall be excluded from the calculation of support, and the amount of support for the child shall be set at zero.

PART VIII. MISCELLANEOUS PROVISIONS RELATING TO CHILD SUPPORT
ORDERS.

§48-13-801. Tax exemption for child due support.

53 Unless otherwise agreed to by the parties, the court shall allocate the right to claim
54 dependent children for income tax purposes to the payee parent except in cases of extended
55 shared parenting. In extended shared parenting cases, these rights shall be allocated between the
56 parties in proportion to their ~~adjusted gross incomes~~ net pay for child support calculations. In a
57 situation where allocation would be of no tax benefit to a party, the court need make no allocation
58 to that party. However, the tax exemptions for the minor child or children should be granted to the
59 payor parent only if the total of the payee parent's income and child support is greater when the
60 exemption is awarded to the payor parent.

NOTE: The purpose of this bill is to modify calculation to use net pay instead of adjusted gross income.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.