

Washington State
2018 Child Support Order Review
January 2019

Prepared for the
2019 Child Support Schedule Workgroup

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Report Summary

Federal law requires states to enact statewide child support guidelines for setting child support awards. 45 CFR 302.56 requires the state to review the child support guidelines every four years. The quadrennial review is intended to ensure that application of the guidelines results in appropriate child support award amounts and that deviations are limited.

In 1988, the Washington State Legislature established a schedule for determining child support amounts that was codified at Chapter 26.19 RCW (Chapter 275, Laws of 1988). Child support may be awarded through the court system or through administrative proceedings¹ by the Department of Social and Health Services (DSHS), Division of Child Support (DCS). The Washington State Child Support Schedule (WSCSS) is based on the “income-shares” model. The child support obligation is based on the parents’ combined monthly net income (CMNI), and is then divided between the parents according to their proportionate share of total net income as defined by the WSCSS.² The WSCSS instructions also allow adjustments for various factual scenarios. The sum of the basic child support obligation with the adjustment calculations establishes the presumptive amount of the child support order. Unless a deviation is granted, this presumptive amount is the child support order amount.

In accordance with recommendations of the Joint Legislative Audit & Review Committee (JLARC)³ and the quadrennial review requirements of federal and state law (RCW 26.19.025), DCS completed a review of child support orders by sampling administrative and court orders entered during the four year period from August 2014 to July 2018. This order review is intended to estimate the deviation rate of the child support orders and to identify the major reasons for the deviation.

The major findings of the 2018 DCS Order Review are:

- Out of the overall 1,038 randomly selected orders, there are 446, or 43%, administrative orders and 592, or 57%, court orders. The majority of the orders are IV-D orders⁴ (83.4%) and the father is the noncustodial parent (NCP) on the order (78.6%).
- The median NCP monthly net income is \$1,789.50 and the median order amount is \$285, representing 15.9% of the noncustodial parent’s income.
- As the number of children on the orders increases, the ratio of median order amount to income increases gradually, but it does not exceed one fifth of the noncustodial parent’s

¹ Under RCW [74.20A.055](#), [74.20A.056](#) or [74.20A.059](#).

² See Appendix I – Order Review Definitions

³ JLARC, January 5, 2010, – *Review of Child Support Guidelines - Report 10-1*, at Page 19

⁴ IV-D orders are support orders enforced by the Division of Child Support (DCS) due to the payment of public assistance monies or application for services from either party. Also see Appendix I – Order Review Definitions

income – 13.9% for one child, 18.8% for two children, and 19.5% for three children, 20.8% for four children.

- The sample shows that 92.1% of the parties to these orders have combined monthly net incomes that fall in the income range of the revised WSCSS Economic Table.⁵ However, there are only 356 cases, or 34.3%, of the overall sample where actual NCP and custodial parent (CP) income were used to determine the combined monthly net income. The other orders were based on the imputed⁶ or median net income of one or both parents.
- Out of the total 1,038 orders, 246 orders were found that deviated from the WSCSS for reasons that were part of the statutorily-recognized deviation standards, which results in a 23.7% deviation rate. Deviations in non-IV-D⁷ orders were more common (34.9%) than deviations in IV-D orders (21.5%). Court orders have a higher deviation rate (25.5%) than administrative orders (21.3%).
- The majority (98%) of deviations were downward, reducing the child support obligation from the presumptive amount, with the average downward amount being \$262.90 per month.
- The majority of deviations found in Washington orders were because of the existence of children from other relationships or shared residential schedules. These two reasons account for 92.3% of the deviations. The remainder of the deviations are for other reasons such as other sources of income and tax planning, nonrecurring income, etc.
- For the overall sample, 551 out of the 1,038 orders, or 53.1%, apply adjustments to determine the presumptive order amounts. Administrative orders (58.7%) are more likely to apply adjustments than court orders (48.8%).
- Low income limitations were found to be the major reasons for order adjustments (65.7%). For those adjustments due to low income limitations, most of the orders in the sample were adjusted either due to the Self-Support Reserve (62.7%) or presumptive minimum obligation (36.2%).

⁵ RCW [26.19.020](#).

⁶ The definition of imputed income, and the methods of calculating imputed income, have changed over the years.

⁷ Ibid.

1 Introduction

Federal law ([45 CFR 302.56](#)) requires states to enact statewide child support guidelines for setting child support awards, in order to standardize the amount of support orders among those with similar situations. All court and administrative proceedings must use their state's child support guidelines in setting child support orders unless there is a written, specific finding to deviate from the presumptive amount. In addition, federal law requires review of the guidelines at least every four years to ensure that application of the guidelines results in appropriate child support award amounts and that deviations are kept at a minimum.

Starting in 1990, RCW [26.18.210](#)⁸ required parties to complete the Child Support Order Summary Report Form and file it with the county clerk in any proceeding where child support was established or modified. The 2005 Child Support Schedule Workgroup found that parties and courts did not always comply with this requirement, and found that those who did comply often completed the form incorrectly.⁹ As a result of the 2005 Workgroup's recommendation, the Legislature adopted [2SHB 1009](#) (Chapter 313, Laws of 2007), which in §4 amended RCW 26.18.210 to make changes to the form and to require DCS to collect information from these Summary Report Forms and prepare a report at least every four years. The completion of the Child Support Order Summary Report Form is no longer required.

Section 6 of [2SHB 1009](#) created RCW [26.19.026](#), which directed the Joint Legislative Audit & Review Committee (JLARC) to review and analyze:

- The data collected from the Order Summary Report;
- The recommendations of the 2007 Child Support Schedule Workgroup;
- The current child support guidelines;
- Relevant research and data on the cost of raising children; and
- Research and data on the application of, and deviations from, the child support guidelines.

After the review, RCW [26.19.026](#) directed JLARC to prepare a report on the application of the current child support guidelines and the recommendations of the Workgroup. JLARC staff did so, and submitted a final report in January 2010.¹⁰ The JLARC review determined that the Summary Report forms were “inadequate for reaching valid conclusions about deviations from state guidelines or for conducting the federally required review of deviations.” The report recommended that the “workgroups convened under RCW [26.19.025](#) should use data obtained directly from court and administrative orders to conduct the federally required quadrennial review.”

⁸ RCW 26.09.173 and RCW 26.10.195 contain the same requirement.

⁹ Report of the 2005 Workgroup, page 15.

¹⁰ [JLARC](#), January 5, 2010, *Review of Child Support Guidelines – Report 10-1*.

Starting in 2011 and every four years thereafter, the Department of Social and Health Services (DSHS) Division of Child Support (DCS) was directed to convene a workgroup “to review the child support guidelines and the child support review report prepared under RCW 26.19.026 and determine if the application of the child support guidelines results in appropriate support orders.”¹¹

1.1 Washington State Child Support Schedule

In compliance with federal requirements, the Washington State Legislature established a state schedule for determining child support amounts that was codified as Chapter [26.19](#) RCW.¹² Child support may be awarded through the court or through administrative proceedings by DCS.

The Washington State Child Support Schedule (WSCSS) is based on the “income-shares” model. This model, with some variation, is currently employed in 38 states. It is based on the concept that children should receive the same proportion of income that they would have received if their family was intact. The child support obligation is based on the parents’ combined monthly net income and is then divided between the parents according to their proportionate share of income. The Schedule’s instructions also allow for adjustments in various factual scenarios. The sum of the Basic Support Obligation with adjustments establishes the presumptive amount of the child support order. Generally, this presumptive amount is the child support order amount (also known as the transfer payment) unless the presumptive amount is rebutted or a deviation is granted.¹³ The procedure for setting child support order amounts in Washington was summarized into five main steps in the JLARC report:

- (1) The process starts with determining the combined monthly net income¹⁴ of the parents.
- (2) The economic table contained in RCW 26.19.020 is used to determine a Basic Support Obligation for each child based on the parent’s combined monthly net income and other factors such as the number of children.
- (3) Each parent’s share of the Basic Support Obligation is determined by the parent’s proportionate share of the combined income.
- (4) The law provides for some adjustments to this amount for shared expenses for the children (health care and special costs),¹⁵ low income limitations,¹⁶ and child support credits.¹⁷

¹¹ RCW 26.19.025(1)

¹² (Chapter 275, Laws of 1988)

¹³ *E.g.*, the court in *N.R. v Soliz* (W.D. Wash. February 7, 1994) ruled that the presumptive minimum obligation is a rebuttable presumption, and that it was subject to downward deviation under proper circumstances, consistent with 45 CFR 302.56(g) in federal law. The *N.R. v Soliz* ruling applied only to administrative support orders, but the Legislature codified this by amending RCW 26.19.065 in the 1998 session (§1 of [SB 6581](#), Chapter 163, Laws of 1998).

¹⁴ “Net Income” and “Gross Income” are defined in RCW 26.19.071.

(5) The court or administrative officer may deviate from the presumptive amount only for reasons set forth in state statute and must provide a written basis for the deviation.

1.2 Changes in Washington's Child Support Schedule

Several changes were made to the WSCSS based on legislation adopted after the recommendations of the 2005 Child Support Schedule Workgroup.¹⁸ In 2009, the Legislature passed [ESHB 1794 \(Chapter 84, Laws of 2009\)](#), which made changes to the Child Support Schedule and adopted many of the recommendations of the 2007 Child Support Schedule Workgroup.¹⁹

Until October 1, 2009²⁰ the Washington State Child Support Schedule provided that a parent's support obligation should not reduce his or her net monthly income below the one person need standard found in WAC [388-478-0015](#), except for the presumptive minimum obligation of \$25 per month per child. The Child Support Schedule Economic Table began at a combined monthly net income (CMNI) of \$600 and continued to a CMNI of \$7,000. The support obligation from the Economic Table was presumptive for CMNIs between \$600 and \$5,000 but only advisory for CMNIs above \$5,000.

Effective October 1, 2009, two bills adopted by the Washington Legislature based on recommendations of the 2007 Child Support Schedule Workgroup made significant changes to the WSCSS. [ESHB 1794](#) made changes to the sections containing the Economic Table²¹, limitations²², income determination²³, deviations²⁴, and the allocation of health care²⁵ costs. [SHB 1845](#) (Chapter 476, Laws of 2009) made changes regarding the requirements for medical support obligations in child support orders.

RCW [26.19.065](#) now provides that the support obligation shall not reduce a parent's net income below the Self-Support Reserve of one hundred twenty-five percent (125%) of the Federal Poverty Level. Also, [ESHB 1794](#) increased the presumptive minimum obligation to \$50 per month per child. The Support Schedule Economic Table now starts at a combined monthly net income (CMNI) of \$1,000 and continues to a CMNI of \$12,000. The Schedule is presumptive for all incomes between these amounts.

¹⁵ [RCW 26.19.080](#).

¹⁶ [RCW 26.19.065](#)

¹⁷ WSCSS-Instructions 6/2010, Part V re Line 16 (Page 8)

¹⁸ You can find the Report of the 2005 Workgroup at <http://www.dshs.wa.gov/esa/division-child-support/reports>

¹⁹ [ESHB 1794](#) (Chapter 84, Laws of 2009)

²⁰ The effective date of [ESHB 1794](#).

²¹ [RCW 26.19.020](#)

²² [RCW 26.19.065](#)

²³ [RCW 26.19.071](#)

²⁴ [RCW 26.19.075](#)

²⁵ [RCW 26.19.080](#)

Additional changes were made in the calculation of health care expenses. Under previous law,²⁶ both parents were responsible for a proportional share of health care expenses exceeding 5% of the Basic Support Obligation (BSO). Under [ESHB 1794](#), health care costs are no longer included in the economic table and all health care costs are divided between the parents based on their proportional share of the BSO.

1.3 Purpose of DCS Order Review

In 2005, the federal government expressed concern regarding the completeness of Washington's reviews of its guidelines. In response, the Washington Legislature established in statute a process for its reviews to be conducted by workgroups ([2SHB 1009](#), Chapter 313, Laws of 2007). The first review under the statute was conducted in 2007, the second review was conducted in 2011, and the most recent review occurred in 2015. Section 6 of 2SHB 1009 was codified as RCW 26.19.026, and directed JLARC to: (1) review the efforts of the 2007 Child Support Schedule Workgroup; (2) summarize research on the cost of raising children; and (3) analyze the current child support data collected by DCS in order to review child support orders that deviate from the state's guideline. The JLARC report was to be submitted by July 1, 2010, and it was submitted to the Legislature in January 2010.²⁷

Two recommendations were made in JLARC's final report: (1) the Workgroups convened under RCW 26.19.05 should use data obtained directly from court and administrative orders to conduct the federally required quadrennial review; and (2) the Legislature should eliminate all statutory references to the Child Support Order Summary Report.

In accordance with the recommendations of JLARC and in support of the 2011 Child Support Schedule Workgroup, the DCS completed a review of child support orders by sampling administrative and court orders entered during the period of August 2006 to July 2010. The [Final Report](#) of the 2011 Child Support Schedule Workgroup was delivered to the Legislature on September 30, 2011.

To meet the federally required quadrennial review, the DCS conducted the 2014 order review by sampling administrative and court orders entered during the period of August 2010 to July 2014. The 2018 order review was conducted by sampling administrative and court orders entered from August 2014 to July 2018. This 2018 order review is intended to satisfy the review requirements of 45 CFR 302.56.

²⁶ Former RCW 26.19.080

²⁷ JLARC, January 5, 2010, *Review of Child Support Guidelines – Report 10-1*.

2 Overview of the Order Sample

2.1 Sampling

The sampling frame for this study includes a total of 131,784 Washington court and administrative orders entered during the four year period from August 1, 2014 through July 31, 2018. This universe consisted of imaged order documents for child support cases in the active DCS caseload, imaged orders maintained by the Washington State Support Registry (WSSR) for payment processing only, and imaged non-WSSR orders for Federal Case Registry. DCS changed their case set up process around June 2017 and stopped loading the imaged non-WSSR orders into their computer systems, therefore, the sample doesn't include all Washington orders entered during the four year period. A simple random sample of 1,059 orders was selected from the sampling frame. The sample size was determined to give an estimated average income of NCPs at 95% confidence interval with marginal error within 3%. It is also good enough to have the estimated order deviation rate at 95% confidence interval with marginal error within 3%.

The 1,059 sample orders were randomly assigned to volunteer Support Enforcement Officers (SEOs). An on-line tracking tool was developed to allow these SEOs to input their responses to the questionnaire (see Appendix II for the detailed questionnaire). The SEOs completed 1,038 valid reviews by the end of the review period.

2.2 WSCSS Guideline Usage

The WSCSS Worksheet [Pamphlet](#) effective October 1, 2009²⁸ contains Definitions and Standards, Instructions, the Economic Table and a blank Worksheet; *having that pamphlet available will assist greatly in understanding this section.*

Part I of the Worksheet²⁹ is used to calculate the monthly gross and net income of each parent according to RCW 26.19.071. After calculating the combined monthly net income of the parents, one finds the Basic Support Obligation (line 5) for each child in the Economic Table. The Basic Support Obligation is divided between the parents based on their proportional share of the income (line 6).

Line 7 of the Worksheet shows each parent's Basic Support Obligation without consideration of any low income limitations. Line 8 allows the application of low income limitations when appropriate, and then Line 9 shows each parent's Basic Support Obligation. In some cases, the Basic Support Obligation will equal the Standard Calculation on line 17, but if there are health care, day care, and/or special child rearing expenses for the children, the Standard Calculation

²⁸ Available online on the 2015 Workgroup's webpage at <http://www.dshs.wa.gov/esa/division-child-support/2015-child-support-schedule-materials>

²⁹ The Worksheet is developed by the Administrative Office of the Courts under RCW 26.19.050.

may be different. The Standard Calculation is the amount that is obtained by applying the guideline standards.

In certain cases, the presumptive transfer payment which is reflected by the Standard Calculation has been changed because of a deviation, which must be granted by the judge and must be supported by findings of fact. In those cases, the Transfer Payment ordered will be higher or lower than the Standard Calculation.

In some cases, the limitations contained in RCW 26.19.065 may result in a Standard Calculation which is different from the Basic Support Obligation found on Line 7. This is not considered a deviation, because the limitation is part of the process of arriving at the Standard Calculation.

2.3 Exploratory Data Analysis

Out of the overall 1,038 orders, there are 446, or 43%, administrative orders and 592, or 57%, court orders (Table 1). The majority of the orders are IV-D orders (83.4%) and the father is the NCP on the order (78.6%).

For the overall sample, the median NCP monthly net income is \$1,789.50 and the order amount is \$285, representing 15.9% of the noncustodial parent’s income.

The income levels and the monthly order amount are different depending upon whether the order is an administrative order or a court order, a IV-D order or a non-IV-D order, a father as an NCP or a mother as an NCP (Table 1). NCPs with IV-D orders earn twice less than NCPs with non-IV-D orders, but have relatively higher child support obligations according to percentage of order amount in NCPs’ income(16.3% vs. 11.3%). Fathers as NCPs have relatively higher child support obligations compared to mothers as NCPs (16.0% vs. 10.8%).

Table 1. NCP Median Net Income and Child Support Order Amount

	Number of Cases	Percent of Cases	Median NCP Monthly Net Income	Median CP Monthly Net Income	Median Monthly Order Amount	Percent of Order Amount in NCPs' Income
Overall Sample	1,038	100.0%	\$1,789.50	\$1,592.50	\$285	15.9%
Admin Order	446	43.0%	\$1,538.20	\$1,386	\$194.70	12.7%
Court Order	592	57.0%	\$2,434.90	\$1,930.50	\$352.50	14.5%
IV-D Order	866	83.4%	\$1,643.70	\$1,457.00	\$267.50	16.3%
Non-IV-D Order	172	16.6%	\$3,899.50	\$2,709.90	\$440.70	11.3%
Father as NCP	816	78.6%	\$2,086.50	\$1,593.20	\$332.80	16.0%
Mother as NCP	222	21.4%	\$1,386	\$0	\$150	10.8%

About 64.9% of the sample orders have only one child on the order and about one fourth of the orders (24.5%) have two children (Figure 1). The Economic Table incorporates the concept that additional children entail additional costs, while at the same time recognizing that two children are not always twice as costly as one. Figure 2 shows that the monthly child support obligation increases as the number of children increases from one to three and then drops as it reaches four. For the overall sample, the median award amount for one child is \$235; for two children, the amount is \$428.10; for three children, the amount is \$433.50, and for four children, the amount is \$323.10. As the number of children on the orders increases, the ratio of median order amount to income increases gradually, but it does not exceed one fifth of the noncustodial parent’s income – 13.9% for one child, 18.8% for two children, and 19.5% for three children, 20.8% for four children.

Figure 1. Number of Children on the Order

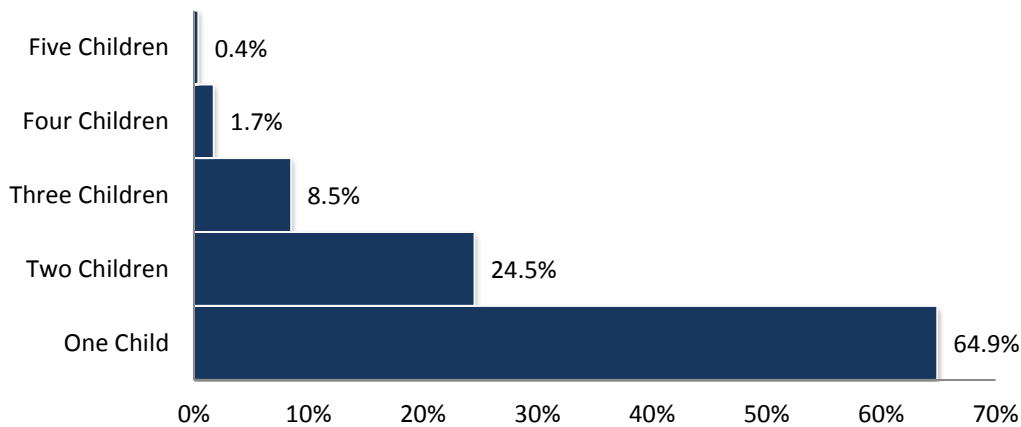


Figure 2. Monthly Order Amount vs. NCP Net Income by the Number of Children

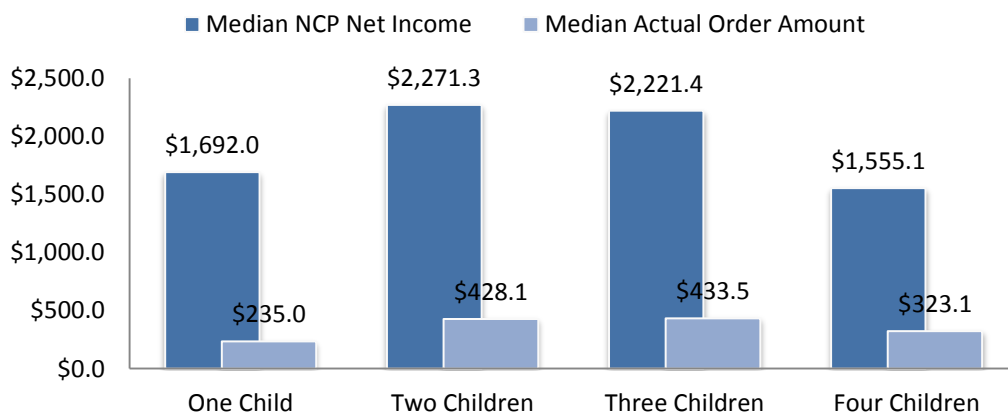


Figure 3 shows the distribution of combined monthly net income (CMNI) of the overall sample. For the overall sample, 63.1% of orders have CMNI between \$1,000 and \$5,000 and over 32.5% of orders have CMNI more than \$5,000. Before October 2009, the WSCSS Economic Table began at a CMNI of \$600 and continued to a CMNI of \$7,000 per month. The support obligation was presumptive for CMNI between \$600 and \$5,000 and was advisory above that level. The pre-October 2009 Economic Table did not provide a presumptive support amount for cases with CMNI over \$5,000.³⁰

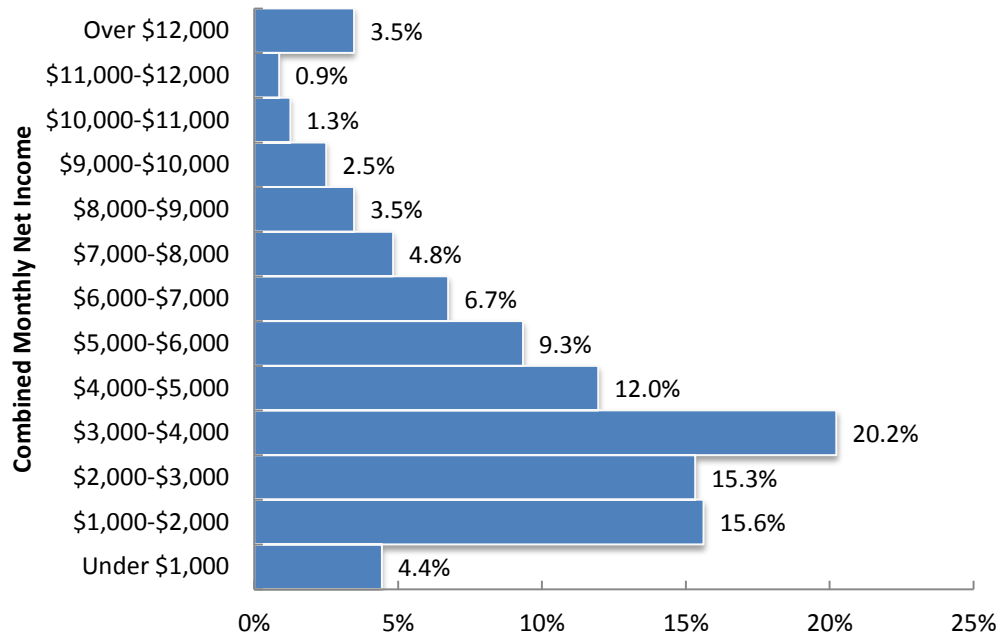
The new Child Support Schedule under [ESHB 1794](#),³¹ which took effect on October 1, 2009, updated the Economic Table. It provides presumptive support amounts for CMNI from \$1,000 to \$12,000. The sample shows that 92.1% of orders have CMNI falling within the income range of the new Economic Table. About 7.9% of the orders have CMNI of less than \$1,000 or greater than \$12,000. However, only 356 cases, or 34.3%, of the overall sample, derive the CMNI using actual income for both the NCP and CP. The other cases in the sample use imputed or median net income for one or both parents.³²

³⁰ The prior version of RCW 26.19.065 provided the following guidance for income above five thousand and seven thousand dollars: “In general setting support under this paragraph does not constitute a deviation. The economic table is presumptive for combined monthly net incomes up to and including five thousand dollars. When combined monthly net income exceeds five thousand dollars, support shall not be set at an amount lower than the presumptive amount of support set for combined monthly net incomes of five thousand dollars unless the court finds a reason to deviate below that amount. The economic table is advisory but not presumptive for combined monthly net income that exceeds five thousand dollars. When combined monthly net income exceeds seven thousand dollars, the court may set support at an advisory amount of support set for combined monthly net incomes between five thousand and seven thousand dollars or the court may exceed the advisory amount of support for combined monthly net income of seven thousand dollars upon written findings.”

³¹ (Chapter 84, Laws of 2009).

³² Section 3 of [ESHB 1794](#) amended RCW 26.19.071(4) and set out for the first time a hierarchy of imputation methods to be used when records of a parent’s actual earnings were not available. Prior to October 1, 2009, the WSCSS did not contain specific guidance for imputing income. The term “imputation” covered a wide variety of methods for determining a parent’s monthly income, some of which would not fit the current definition or method.

Figure 3. Distribution of Combined Monthly Net Income



3 Order Deviation

3.1 Deviation Criteria in the Washington State Child Support Schedule

Since 1989, federal law has required statewide guidelines for child support. Each state has the authority to determine its own specific guidelines. All court and administrative orders that establish or modify child support must be based upon the guidelines, and a deviation is allowed only for a reason set forth in state statute and must be based on a written justification. As part of the federally mandated quadrennial review, each state must review child support award data to determine the frequency of deviations from the state’s guidelines and to ensure that deviations from the guidelines are limited.

The WSCSS provides a non-exclusive list of standards for deviation from the Standard Calculation in RCW [26.19.075](#), including: (1) sources of income and tax planning; (2) nonrecurring income; (3) debt and high expenses; (4) residential schedule; and (5) children from other relationships. Appendix III sets out RCW [26.19.075](#) in full.

3.2 Deviation Rate

For purposes of the DCS 2018 Order Review, “deviation” is defined as a child support amount that differs from the Standard Calculation in an amount greater than \$10 (to allow for rounding) with one or more reasons for deviation that meet the standards set forth in RCW [26.19.075](#).

Out of the total 1,038 orders reviewed, 246 orders deviated from the Standard Calculation resulting in a 23.7% deviation rate. Figure 4 shows that deviations in non-IV-D orders were more common (34.9%) than deviations in IV-D orders (21.5%). Court orders have a higher deviation rate (25.5%) than administrative orders (21.3%).

Figure 4. Deviation Rates

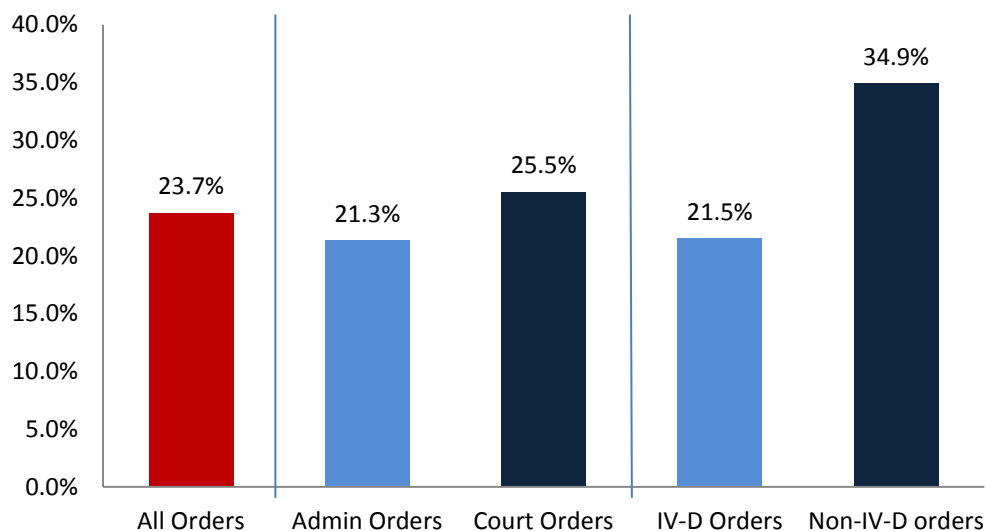
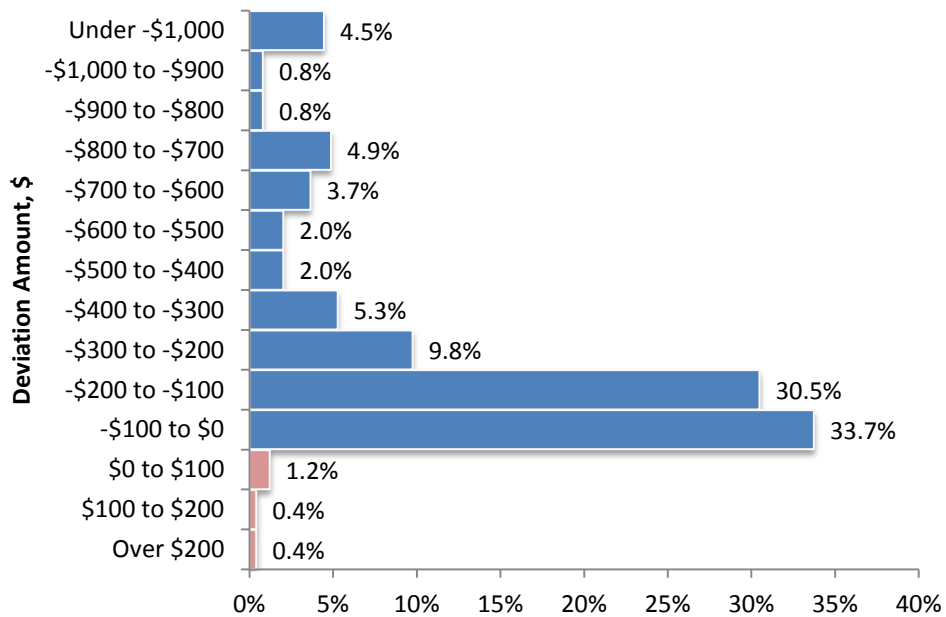


Figure 5 displays the detailed distribution of deviation amounts in the 246 orders deviated from the Standard Calculation. The majority (98%) of the deviations were downward, reducing the child support obligation from the presumptive amount. Downward deviations average \$ 262.90 per month. About two-thirds of the deviations (64.2%) reduce the order amount from the presumptive amount in the range of \$0 to \$200. There are 41 orders, or 16.7%, deviating downward from the Standard Calculation by more than \$500.

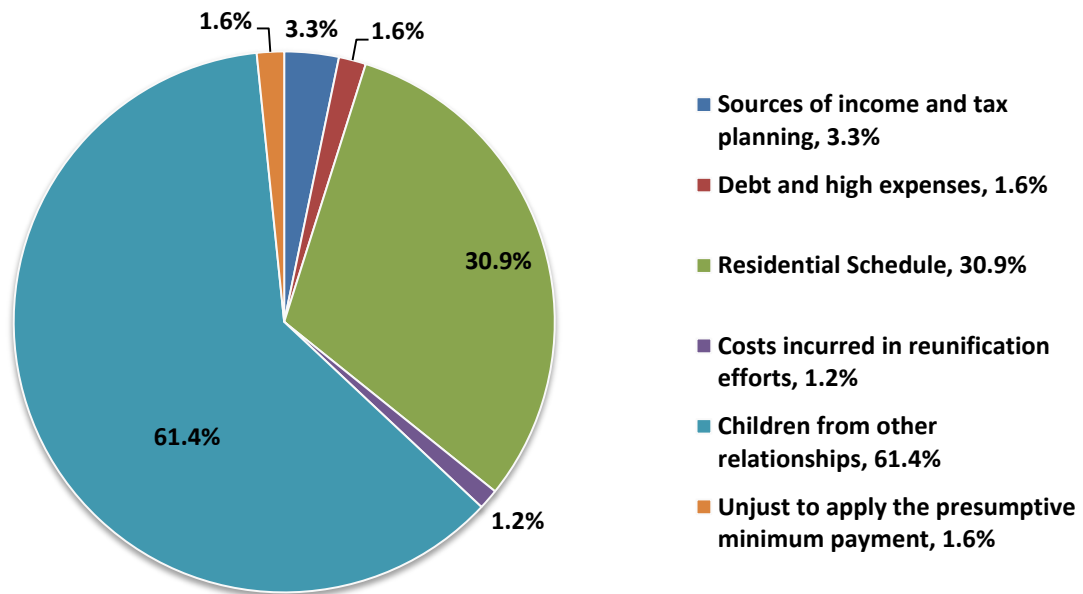
Figure 5. Distribution of Deviation Amount



3.3 Deviation Reasons

Figure 6 describes deviation reasons for the overall sample. Over half of the deviations (61.4%) are due to children from other relationships. The order amount may deviate from the Standard Calculation when either or both of the parents have children from other relationships to whom the parent owes a duty of support. About one-third of the deviations (30.9%) are due to the residential schedule. If the child spends a significant amount of time with the noncustodial parent, the court may consider a deviation from the Standard Calculation.³³ Therefore, two major reasons of deviation in Washington orders are children from other relationships and residential schedules, which account for 92.3% of the deviations. The rest of the deviations are for a variety of reasons such as sources of income and tax planning, extraordinary debt and high expenses, etc.

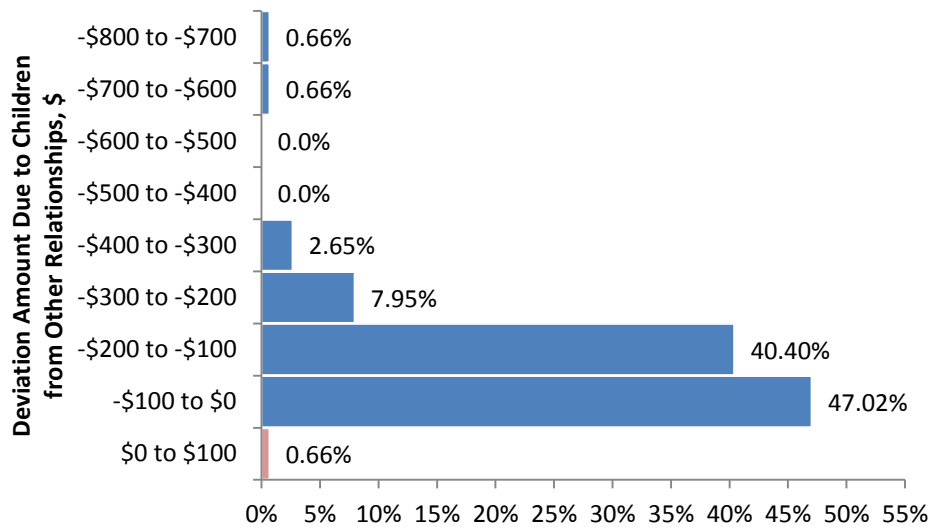
Figure 6. Deviation Reasons



³³ A deviation for the child’s residential schedule is not allowed if it will result in insufficient funds in the custodial household or if the child is receiving Temporary Assistance for Needy Families (TANF). RCW 26.19.075.

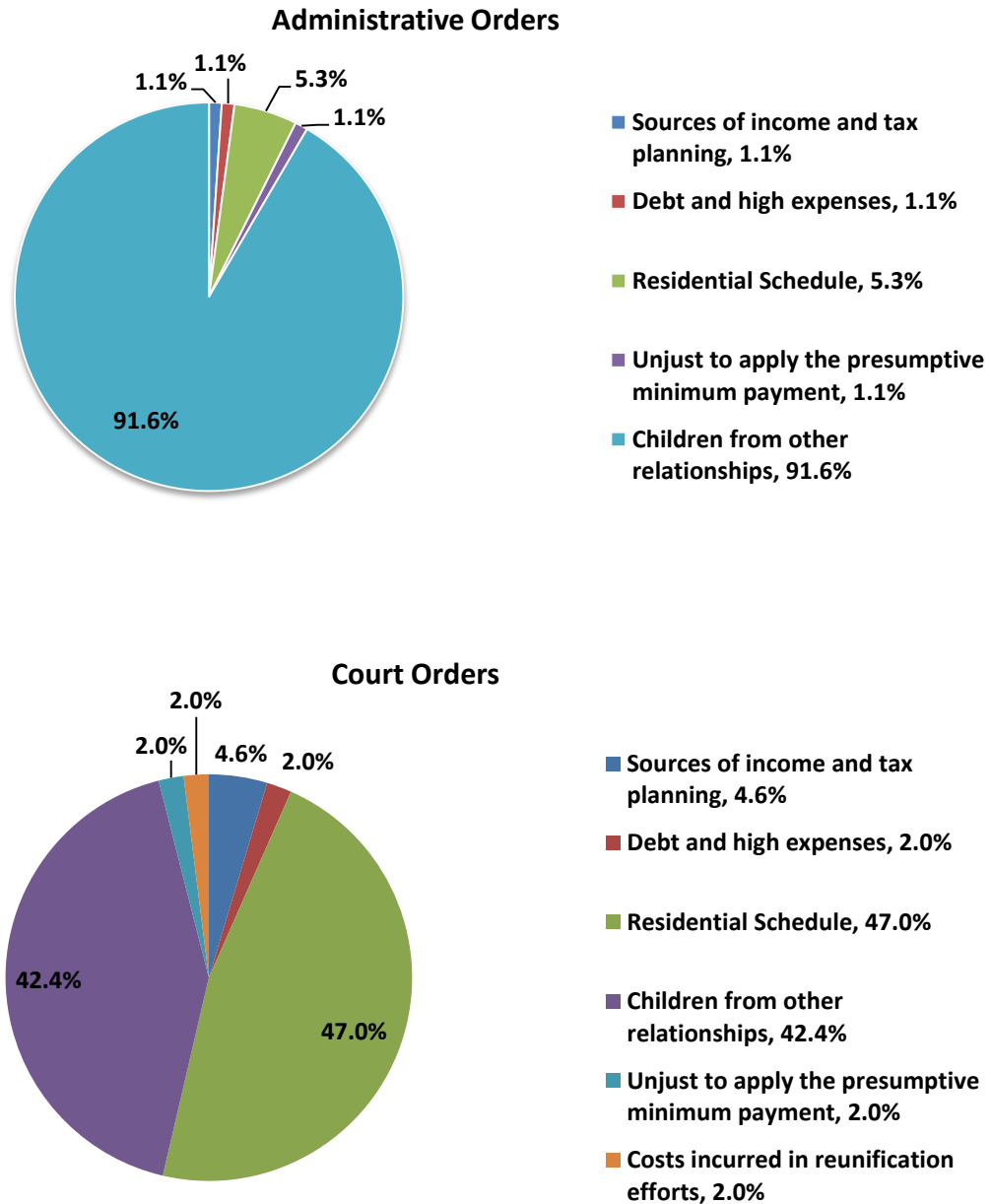
Figure 5A displays the detailed distribution of deviation amounts in the 151 orders due to children from other relationships. Over four-fifths of the deviations (87.4%) reduce the order amount from the presumptive amount in the range of \$0 to \$200. While most downward deviation amounts are in the range of \$0 to \$400 (98%), there are two orders (1.3%) with downward deviation amount in the range of \$600 to \$800. No orders deviate downward from the Standard Calculation by more than \$800 for children from other relationships. There is only one order (about 0.7%) deviating upward from the Standard Calculation by no more than \$100.

Figure 5A. Distribution of Deviation Amount due to Children from Other Relationships



Deviation reasons vary between administrative orders and court orders (Figure 7). The existence of children from other relationships is the dominant reason (91.6%) for deviations in administrative orders. About 5.3% of the administrative orders deviate due to the criterion of residential schedule. For court orders, children from other relationships (42.4%) and residential schedule (47.0%) are the two major deviation reasons.

Figure 7. Deviation Reasons by Order Type



4 Adjustments and Limitations

4.1 Adjustments and Limitations Under the WSCSS

The WSCSS Worksheet is used to calculate each parent’s child support obligation by proceeding through a series of steps, represented by the different parts of the Worksheet.

Part I of the Worksheet is used to calculate the combined monthly net income (CMNI) of the parents (Line 4). Using the CMNI and the number of children for whom support is being set, the Economic Table provides the monthly Basic Support Obligation in a per child amount and in a total monthly amount (line 5). Line 6 is used to calculate each parent’s proportional share of the CMNI.

Part II of the Worksheet is then used to find each parent’s “Basic Child Support Obligation without consideration of low income limitations” (Line 7 of the Worksheet). Lines 8a, 8b and 8c are used to apply any relevant adjustments to establish the “Basic Child Support Obligation after calculating applicable limitations” (Line 9 of the Worksheet). The amount on Line 9 is the presumptive support amount for each parent.

Part III of the Worksheet is used when there are Health Care, Day Care, and Special Child Rearing Expenses. This Part allocates each parent’s proportional share of the expenses, and the result on Line 14 is each parent's obligation for Health Care, Day Care, and Special Expenses.

Part IV of the Worksheet determines the Gross Child Support Obligation on Line 15, which is the sum of line 9 (Basic Support Obligation) and line 14 (Obligation for Health Care, Day Care, and Special Expenses).

Part V of the Worksheet is used to calculate any credits that may be due for amounts actually being paid at the time of the calculation. Line 16d provides the Total Support Credits.

Part VI of the Worksheet provides the Standard Calculation, also known as the Presumptive Transfer Payment. Unless a deviation is granted, this presumptive support amount is the child support order amount.

As illustrated by the above description, “deviations” are distinguished from “adjustments” in that adjustments are made because of a limitation, and the application of an adjustment happens during the calculation of the Basic Support Obligation. A deviation is granted only after the calculation of the Standard Calculation, resulting in a Transfer Payment (also called the order amount) that is different from the Standard Calculation.

4.2 Low Income Limitations

The WSCSS contains several low income limitations, which operate to adjust the Basic Support Obligation so that the parent is allowed to retain a certain amount of his or her monthly net income, subject to the presumptive minimum obligation (currently \$50 per month per child; \$25 per month per child prior to October 1, 2009). The application of these limitations is subject to a determination that it would be unjust to apply the limitation, based on a consideration of the best interests of the child. Prior to the October 1, 2009 changes,³⁴ the determination of “unjust to apply” was not a part of the law.

When the combined monthly net income (CMNI) of both parties is less than \$1,000, each parent’s presumptive support obligation is \$50 per child per month.³⁵ Prior to October 1, 2009, the WSCSS provided that when the parents’ CMNI was less than \$600, each parent’s presumptive support obligation was \$25 per child per month.

Other low income limitations are based on the Self-Support Reserve.³⁶ Before October 1, 2009, this was called the Need Standard, based on the TANF cash assistance need standard for one person.³⁷ RCW [26.19.065](#)(2) now provides that when a parent’s monthly net income is below the Self-Support Reserve of 125% of the federal poverty level, his or her presumptive support obligation is no less than \$50 per month per child. Prior to October 1, 2009, the WSCSS provided that when a parent’s monthly net income was less than \$600, his or her presumptive support obligation was \$25 per child per month.

In addition, RCW 26.19.065 provides that the Basic Support Obligation, excluding health care, day care, and special child rearing expenses, shall not reduce the NCP’s net income below the Self-Support Reserve, except for the presumptive minimum obligation of \$50 per child per month. Prior to October 1, 2009, the law provided that the NCP’s support obligation should not reduce his or her income below the one person need standard, except for the presumptive minimum obligation of \$25 per child per month.

The final low income limitation usually applies to noncustodial parents with many children, or at least with many families. RCW [26.19.065](#)(1) provides that neither parent’s child support obligation owed for all his or her biological or legal children may exceed 45 percent of his or her net income except for good cause (good cause includes, but is not limited to, possession of substantial wealth, children with day care expenses, special medical need, educational need, psychological need, and larger families). [ESHB 1794](#) amended this section to provide that each child “is entitled to a pro rata share of the income available for support, but the court only applies the pro rata share to the children in the case before the court.”

³⁴ The changes under [ESHB 1794](#) took effect on October 1, 2009.

³⁵ RCW 26.19.020.

³⁶ RCW [26.19.065](#).

³⁷ See discussion *supra* in Section 1.2.

4.3 Other Adjustments

Other reasons that the Standard Calculation may differ from the Basic Support Obligation are:

- Health Care, Daycare, Or Special Expenses
- Child Support Credits
- Income above the Economic Table amounts

RCW [26.19.080](#) provides that health care costs, day care and special child rearing expenses, such as tuition and transportation costs for visiting purpose, are not included in the Economic Table. These expenses are to be shared by the parents in the same proportion as the Basic Support Obligation. Prior to October 1, 2009, the WSCSS provided that the amounts in the Economic Table were considered to include an amount for “ordinary medical expenses,” but that “extraordinary medical expenses,” defined as medical expenses that exceed five percent of the basic support obligation, were to be shared by the parents. ESHB 1794 did away with the distinction between ordinary and extraordinary medical expenses.

Child support credits are provided in cases where parents make direct payments to third parties for the cost of goods and services which are included in the Standard Calculation support obligation. When the WSCSS Worksheet contains these direct payments in Part III, the parent who pays for the shared expenses will receive credit by means of a lower transfer payment.

Finally, for parents with a combined monthly net income that exceeds \$12,000, the WSCSS provides that the court may exceed the maximum presumptive amount of support upon written findings of fact. See Section 2.3 and Footnote 31, *supra*, for a discussion of the way higher incomes were treated before October 2009.

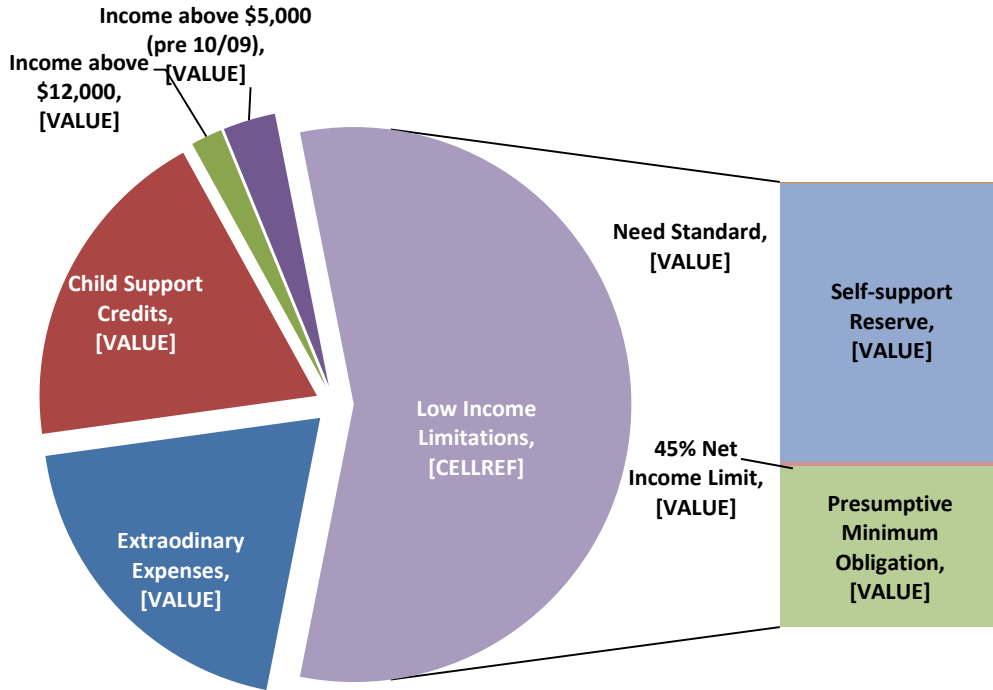
4.4 How Adjustments and Low Income Limitations are Applied in Washington State

For the overall sample, 551 orders out of the 1,038 orders, or 53.1%, apply adjustments to determine the presumptive order amounts. Administrative orders (58.7%) are more likely to apply adjustments than court orders (48.8%).

When reasons for adjustments were reviewed, it was found that 65.9% of adjustments were due to a single reason and 34.1% of adjustments were due to two to four reasons. Figure 8 shows that the primary reason for adjustments are low income limitations. 362 orders (65.7%) are adjusted for this reason. Extraordinary expenses and the application of child support credits in part III and part V of the WSCSS Worksheet are also commonly used, accounting for 35.0% and 34.1% of adjustments, respectively. Only 18 orders, or 3.3%, are adjusted due to a combined monthly net income above \$12,000. Another 30 orders (5.4%) are adjusted due to a combined monthly net income greater than \$5,000 pre-October 2009.³⁸

³⁸ The percentage does not add up to 100% because some orders are adjusted for more than one reason.

Figure 8. Distribution of Adjustment Reasons



The application of the Self-Support Reserve (post October 2009) (62.7%) and presumptive minimum obligation (36.2%) are the major reasons for the low income limitation adjustments (bar chart in Figure 8). Effective October 1, 2009, Washington State adopted the Self-Support Reserve as the basic subsistence level to determine adjustments due to low income limitations. Only one order (0.3%) was adjusted due to the use of the TANF need standard (pre-October 2009). On average, 6.7 orders per month were adjusted due to the application of the Self-Support Reserve for the period of October 2009 through July 2010, about 4.7 orders per month were adjusted due to the same reason during the last quadrennial review period, and the rate stays about the same from August 2014 to July 2018. There are 131 out of 362 orders with low income limitation adjustments (32.8%) that set support at the presumptive minimum order amount (\$50 per month per child) for reasons other than the Self-Support Reserve, Need Standard Limitation, 45% net income limitation, or combined monthly net income less than \$1,000.

APPENDIX I - Order Review Definitions

Adjustment: A child support amount that differs from the Standard Calculation, not because of a Deviation, but because of the application of one or more Limitation Standards under the WSCSS applicable as of the date of the order. Adjustments differ from deviations as they are applied during the determination of the Standard Calculation / Presumptive Transfer Payment. They are in effect an expected application of the established guidelines.

Average: Arithmetic mean, unless otherwise noted.

Basic Support Obligation (BSO): The monthly child support obligation determined from the economic table based on the parties' combined monthly net income and the number of children for who support is owed. RCW 26.19.011(1). For purposes of this review, Basic Support Obligation also means the guideline support obligation without consideration of income limitations, extraordinary expenses, or child support credits.

CMNI: combined monthly net income, Line 4 on the WSCSS [Worksheet](#).

Deviation: A child support amount that differs from the Standard Calculation. RCW 26.19.011(4). For purposes of this review, a support order contains a Deviation when the Final Transfer Payment differs from the Standard Calculation / Presumptive Transfer Payment in an amount greater than \$10 (to allow for rounding) and the reasons for deviation meet standards set forth in the WSCSS guidelines and RCW 26.19.075.

Final Transfer Payment: the amount ordered by the court/ALJ to be paid by the noncustodial parent. Most often called “Transfer Payment.”

IV-D Orders: Support orders that are enforced by the Division of Child Support (DCS) due to the payment of public assistance monies or application for services from either party. This abbreviation came into use because DCS operates its child support program under Title IV-D of the Social Security Act.

Median: The median is the middle value of a set of data containing an odd number of values, or the average of the two middle values of a set of data with an even number of values. In other words, half of data set has values below the median and half of the data set has values above the median. The median is a useful number in cases where the distribution has very large extreme values (e.g., income) which would otherwise skew the data.

Non-IV-D Orders: Support orders that direct the noncustodial parent (NCP) to make child support payments either through the Washington State Support Registry (WSSR) or directly to the custodial parent (CP), and DCS has no existing case for the parties or no application for services from either party.

Presumptive Minimum Obligation: When a parent's monthly net income is below one hundred twenty-five percent of the federal poverty guideline, a support order of not less than fifty dollars per child per month shall be entered unless the obligor parent establishes that it would be unjust to do so in that particular case.

Standard Calculation: the presumptive amount of child support owed as determined from the Child Support Schedule before the court considers any reasons for deviation. RCW 26.19.011(8). This is sometimes also called the Presumptive Transfer Payment.

Support Transfer Payment: the amount of money the court orders one parent to pay to another parent or custodian for child support after determination of the Standard Calculation and deviations. If certain expenses or credits are expected to fluctuate and the order states a formula or percentage to determine the additional amount or credit on an ongoing basis, the term "support Transfer payment" does not mean the additional amount or credit. RCW 26.19.011(9). This may also be called the Final Transfer Payment, or just the Transfer Payment.

WSCSS: The Washington State Child Support Schedule, codified as Chapter [26.19](#) RCW.

APPENDIX II - Order Review Questionnaire

A. General Descriptive Information (Washington Orders)

- 1) IV-D Number _____
 - a) Type of case (Current TANF, Subro-only TANF, Non TANF /Former Assistance, Non TANF / Never Assistance, FC-TANF, FC-SO, Medicaid, PSO, Non-IVD *alternate payer*)
- 2) Date of Order _____
- 3) Order or Cause Number _____
- 4) Type of Order
 - a. Court
 - b. Administrative
 - Drop-down list of all SEMS Order Types, both court orders & admin orders
- 5) Location (FIP Code) of Order _____
- 6) Which Parent is NCP? Father/Mother
- 7) Worksheets completed by: a.) DCS b.) OAH c.) Prosecutor d.) Private Attorney e.) Pro Se

B. Income of Parties

- 1) Monthly Net Income of Noncustodial Parent \$_____
 - a. Actual Y/N
 - b. Imputed Y/N
 - c. Median Net Y/N
- 2) Monthly Net Income of Custodial Parent \$_____
 - a. Actual Y/N
 - b. Imputed Y/N
 - c. Median Net Y/N

C. Child Support

- 1) Standard Calculation/Presumptive Transfer Payment Amount \$_____
- 2) Parent Ordered to Pay...Mother or Father
- 3) Support Amount Ordered \$_____
- 4) Number of Children _____
 - a. (If only one child, proceed to (5) now)
 - b. (If more than one child, Undifferentiated Support? Y/N)
 - i. (If Y – show Ages of Children *at time of order*)
 - ii. (If N – show Ages of Children and Amount Ordered Per Child)

5) Ages of Children (at time of order)/Amount per Child

- c. Child 1 age____ Amount Ordered \$_____
- d. Child 2 age____ Amount Ordered \$_____
- e. Child 3 age____ Amount Ordered \$_____
- f. Child 4 age____ Amount Ordered \$_____
- g. Child 5 age____ Amount Ordered \$_____

D. Deviation from Standard Calculation

- 1) Was there a deviation?; _____ Y/N
- 2) Reasons for Deviation from Standard Calculation
 - a) Income of a new spouse or new domestic partner of the parent requesting a deviation for other reasons Y/N
 - b) Income of other adults in the household of the parent requesting a deviation for other reasons Y/N
 - c) Child support actually paid or received for other child(ren) from other relationships Y/N
 - d) Gifts Y/N
 - e) Prizes Y/N
 - f) Possession of wealth Y/N
 - g) Extraordinary income of child(ren) Y/N
 - h) Tax planning resulting in greater benefit to the child(ren) Y/N
 - i.) Income from overtime or second jobs that was excluded from income of the parent requesting a deviation for other reasons Y/N
 - j) A nonrecurring source of income Y/N
 - k) Extraordinary debt not voluntarily incurred Y/N
 - l) A significant disparity in the living costs of the parents due to conditions beyond their control Y/N
 - m) Special needs of disabled child(ren) Y/N
 - n) Special medical, educational or psychological needs of the child(ren) Y/N
 - o) The child(ren) spend(s) a significant amount of time with the parent who is obligated to make a support transfer payment. The deviation does not result in insufficient funds in the receiving parent's household to meet the basic needs of the child(ren). The child(ren) do(es) not receive public assistance. Y/N
 - p) Costs anticipated or incurred in compliance with reunification efforts or voluntary placement agreement Y/N

- q) Child(ren) from Other Relationships Y/N
 * Method Used to Calculate Children Factors
 i.) Whole Family Formula Y/N
 ii.) Blended Family Formula Y/N
 iii.) Other Y/N Describe: _____
- r) Costs incurred or anticipated to be incurred by the parents in compliance with court-ordered reunification efforts or under a voluntary placement agreement with an agency supervising the child(ren) Y/N
- s) The obligor established that it is unjust to apply the presumptive minimum payment (\$50 pmpc post-10/09) Y/N
 i.) The court/tribunal found that NCP had rebutted the presumption that s/he should pay the presumptive minimum obligation and entered a zero support order.
 ii.) The court/tribunal found that NCP had rebutted the presumption that s/he should pay the presumptive minimum obligation and ordered that NCP should pay an amount which is less than the presumptive minimum but more than zero.
- t) The obligee established that it is unjust to apply the Self-Support Reserve (post-10/09) Y/N
- u) Agreement of the parties Y/N (*not by itself adequate reason for deviation - but may be found in some orders*)
- v) Other reason(s) for deviation Y/N (*describe*)
-
- w) No reason stated Y/N
 Comment for (q(iii), c., or v. above: _____

E. (1) Adjustments of Support Obligation Y/N

- 2) Income Limitations
- a) Combined income less than \$600 (pre-10/09) Y/N
 b) Combined income less than \$1000 (post-10/09) Y/N
 c) NCP Need Standard limitation applied (pre-10/09) Y/N
 d) NCP Self-Support Reserve applied (125% of federal poverty guideline-- post-10/09) Y/N
 e) 45% net income limitation for NCP applied Y/N
 f) Presumptive minimum obligation Ordered Y/N
 (\$25 pmpc pre--10/09 / \$50 pmpc post--10/09)

- 3) Extraordinary Health Care, Daycare, or Special Expenses Y/N
 - *Health Care Y/N NCP ____ CP ____
 - *Daycare Y/N NCP ____ CP ____
 - *Special Expenses Y/N NCP ____ CP ____

- 4) Child Support Credits Y/N
 - *Monthly Health Care Expenses Credit Y/N NCP ____ CP ____
 - *Day Care and Special Expenses Credit Y/N NCP ____ CP ____
 - *Other Ordinary Expenses Credit Y/N NCP ____ CP ____
- 5) Combined monthly net income greater than \$5,000 but less than \$7,000 (*pre-10/09*) Y/N
- 6) Combined monthly net income greater than \$7000 (*pre-10/09*) Y/N
- 7) Combined monthly net income greater than \$12,000 (*post-10/09*) Y/N

F. Health Care Provisions

- 1) NCP to provide health insurance Y/N
- 2) CP to provide health insurance Y/N
- 3) Both parties to provide Y/N
- 4) CP's Contribution to NCP Premium Included in Worksheet, and in Standard Calculation/Transfer Payment (*post-10/09*) Y/N
- 5) Not Addressed Y/N

General Comments: _____

APPENDIX III - Relevant Statutes

RCW [26.19.065](#)

Standards for establishing lower and upper limits on child support amounts.

(1) **Limit at forty-five percent of a parent's net income.** Neither parent's child support obligation owed for all his or her biological or legal children may exceed forty-five percent of net income except for good cause shown.

(a) Each child is entitled to a pro rata share of the income available for support, but the court only applies the pro rata share to the children in the case before the court.

(b) Before determining whether to apply the forty-five percent limitation, the court must consider whether it would be unjust to apply the limitation after considering the best interests of the child and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and any involuntary limits on either parent's earning capacity including incarceration, disabilities, or incapacity.

(c) Good cause includes, but is not limited to, possession of substantial wealth, children with day care expenses, special medical need, educational need, psychological need, and larger families.

(2) **Presumptive minimum support obligation.** (a) When a parent's monthly net income is below one hundred twenty-five percent of the federal poverty guideline, a support order of not less than fifty dollars per child per month shall be entered unless the obligor parent establishes that it would be unjust to do so in that particular case. The decision whether there is a sufficient basis to deviate below the presumptive minimum payment must take into consideration the best interests of the child and the circumstances of each parent. Such circumstances can include leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and earning capacity.

(b) The basic support obligation of the parent making the transfer payment, excluding health care, day care, and special child rearing expenses, shall not reduce his or her net income below the Self-Support Reserve of one hundred twenty-five percent of the federal poverty level, except for the presumptive minimum payment of fifty dollars per child per month or when it would be unjust to apply the Self-Support Reserve limitation after considering the best interests of the child and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and earning capacity. This section shall not be construed to require monthly substantiation of income.

(3) **Income above twelve thousand dollars.** The economic table is presumptive for combined monthly net incomes up to and including twelve thousand dollars. When combined monthly net income exceeds twelve thousand dollars, the court may exceed the presumptive amount of support set for combined monthly net incomes of twelve thousand dollars upon written findings of fact.

RCW [26.19.071](#)

Standards for determination of income

(1) **Consideration of all income.** All income and resources of each parent's household shall be disclosed and considered by the court when the court determines the child support obligation of each parent. Only the income of the parents of the children whose support is at issue shall be calculated for purposes of calculating the basic support obligation. Income and resources of any other person shall not be included in calculating the basic support obligation.

(2) **Verification of income.** Tax returns for the preceding two years and current paystubs shall be provided to verify income and deductions. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.

(3) **Income sources included in gross monthly income.** Except as specifically excluded in subsection (4) of this section, monthly gross income shall include income from any source, including:

- (a) Salaries;
- (b) Wages;
- (c) Commissions;
- (d) Deferred compensation;
- (e) Overtime, except as excluded for income in subsection (4)(h) of this section;
- (f) Contract-related benefits;
- (g) Income from second jobs, except as excluded for income in subsection (4)(h) of this section;
- (h) Dividends;
- (i) Interest;
- (j) Trust income;
- (k) Severance pay;
- (l) Annuities;
- (m) Capital gains;
- (n) Pension retirement benefits;
- (o) Workers' compensation;
- (p) Unemployment benefits;
- (q) Maintenance actually received;
- (r) Bonuses;
- (s) Social security benefits;
- (t) Disability insurance benefits; and
- (u) Income from self-employment, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation.

(4) **Income sources excluded from gross monthly income.** The following income and resources shall be disclosed but shall not be included in gross income:

- (a) Income of a new spouse or new domestic partner or income of other adults in the household;
- (b) Child support received from other relationships;
- (c) Gifts and prizes;
- (d) Temporary assistance for needy families;
- (e) Supplemental security income;
- (f) Disability lifeline benefits;
- (g) Food stamps; and
- (h) Overtime or income from second jobs beyond forty hours per week averaged over a twelve-month period worked to provide for a current family's needs, to retire past relationship debts, or to retire child support debt, when the court finds the income will cease when the party has paid off his or her debts.

Receipt of income and resources from temporary assistance for needy families, supplemental security income, disability lifeline benefits, and food stamps shall not be a reason to deviate from the standard calculation.

(5) **Determination of net income.** The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income:

- (a) Federal and state income taxes;
- (b) Federal insurance contributions act deductions;
- (c) Mandatory pension plan payments;
- (d) Mandatory union or professional dues;

- (e) State industrial insurance premiums;
 - (f) Court-ordered maintenance to the extent actually paid;
 - (g) Up to five thousand dollars per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support; and
 - (h) Normal business expenses and self-employment taxes for self-employed persons. Justification shall be required for any business expense deduction about which there is disagreement.
- Items deducted from gross income under this subsection shall not be a reason to deviate from the standard calculation.

(6) **Imputation of income.** The court shall impute income to a parent when the parent is voluntarily unemployed or voluntarily underemployed. The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that parent's work history, education, health, and age, or any other relevant factors. A court shall not impute income to a parent who is gainfully employed on a full-time basis, unless the court finds that the parent is voluntarily underemployed and finds that the parent is purposely underemployed to reduce the parent's child support obligation. Income shall not be imputed for an unemployable parent. Income shall not be imputed to a parent to the extent the parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child. In the absence of records of a parent's actual earnings, the court shall impute a parent's income in the following order of priority:

- (a) Full-time earnings at the current rate of pay;
- (b) Full-time earnings at the historical rate of pay based on reliable information, such as employment security department data;
- (c) Full-time earnings at a past rate of pay where information is incomplete or sporadic;
- (d) Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, is recently coming off public assistance, disability lifeline benefits, supplemental security income, or disability, has recently been released from incarceration, or is a high school student;
- (e) Median net monthly income of year-round full-time workers as derived from the United States bureau of census, current population reports, or such replacement report as published by the bureau of census.

RCW 26.19.075

Standards for deviation from the standard calculation.

- (1) Reasons for deviation from the standard calculation include but are not limited to the following:
- (a) **Sources of income and tax planning.** The court may deviate from the standard calculation after consideration of the following:
 - (i) Income of a new spouse or new domestic partner if the parent who is married to the new spouse or in a partnership with a new domestic partner is asking for a deviation based on any other reason. Income of a new spouse or new domestic partner is not, by itself, a sufficient reason for deviation;
 - (ii) Income of other adults in the household if the parent who is living with the other adult is asking for a deviation based on any other reason. Income of the other adults in the household is not, by itself, a sufficient reason for deviation;
 - (iii) Child support actually received from other relationships;
 - (iv) Gifts;

(v) Prizes;

(vi) Possession of wealth, including but not limited to savings, investments, real estate holdings and business interests, vehicles, boats, pensions, bank accounts, insurance plans, or other assets;

(vii) Extraordinary income of a child;

(viii) Tax planning considerations. A deviation for tax planning may be granted only if the child would not receive a lesser economic benefit due to the tax planning; or

(ix) Income that has been excluded under RCW 26.19.071(4)(h) if the person earning that income asks for a deviation for any other reason.

(b) **Nonrecurring income.** The court may deviate from the standard calculation based on a finding that a particular source of income included in the calculation of the basic support obligation is not a recurring source of income. Depending on the circumstances, nonrecurring income may include overtime, contract-related benefits, bonuses, or income from second jobs. Deviations for nonrecurring income shall be based on a review of the nonrecurring income received in the previous two calendar years.

(c) **Debt and high expenses.** The court may deviate from the standard calculation after consideration of the following expenses:

(i) Extraordinary debt not voluntarily incurred;

(ii) A significant disparity in the living costs of the parents due to conditions beyond their control;

(iii) Special needs of disabled children;

(iv) Special medical, educational, or psychological needs of the children; or

(v) Costs incurred or anticipated to be incurred by the parents in compliance with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child.

(d) **Residential schedule.** The court may deviate from the standard calculation if the child spends a significant amount of time with the parent who is obligated to make a support transfer payment. The court may not deviate on that basis if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families. When determining the amount of the deviation, the court shall consider evidence concerning the increased expenses to a parent making support transfer payments resulting from the significant amount of time spent with that parent and shall consider the decreased expenses, if any, to the party receiving the support resulting from the significant amount of time the child spends with the parent making the support transfer payment.

(e) **Children from other relationships.** The court may deviate from the standard calculation when either or both of the parents before the court have children from other relationships to whom the parent owes a duty of support.

(i) The Child Support Schedule shall be applied to the mother, father, and children of the family before the court to determine the presumptive amount of support.

(ii) Children from other relationships shall not be counted in the number of children for purposes of determining the basic support obligation and the standard calculation.

(iii) When considering a deviation from the standard calculation for children from other relationships, the court may consider only other children to whom the parent owes a duty of support. The court may consider court-ordered payments of child support for children from other relationships only to the extent that the support is actually paid.

(iv) When the court has determined that either or both parents have children from other relationships, deviations under this section shall be based on consideration of the total circumstances of both households. All child support obligations paid, received, and owed for all children shall be disclosed and considered.

(2) All income and resources of the parties before the court, new spouses or new domestic partners, and other adults in the households shall be disclosed and considered as provided in this section. The

presumptive amount of support shall be determined according to the Child Support Schedule. Unless specific reasons for deviation are set forth in the written findings of fact and are supported by the evidence, the court shall order each parent to pay the amount of support determined by using the standard calculation.

(3) The court shall enter findings that specify reasons for any deviation or any denial of a party's request for any deviation from the standard calculation made by the court. The court shall not consider reasons for deviation until the court determines the standard calculation for each parent.

(4) When reasons exist for deviation, the court shall exercise discretion in considering the extent to which the factors would affect the support obligation.

(5) Agreement of the parties is not by itself adequate reason for any deviations from the standard calculation.