

HAWAI‘I

CHILD SUPPORT GUIDELINES

2010

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THE 2010 HAWAI‘I CHILD SUPPORT GUIDELINES

I. INTRODUCTION

State law requires the Hawai‘i Family Courts (“Court”), the Child Support Enforcement Agency (“CSEA”) and the Office of Child Support Hearings (“OCSH”) to follow these Guidelines when calculating monthly child support.¹ Under Hawai‘i law, both parents have a duty to support their child(ren). Child support orders may be (a) obtained any time during a physical separation, and (b) established, modified, terminated or enforced through the Court, CSEA or OCSH.² The Hawai‘i Child Support Guidelines (“Guidelines”) are used in every child support case over which the Court, CSEA and OCSH have jurisdiction to ensure that the amount is fair. They consider both parents’ incomes and the needs of the child in arriving at a monthly amount, and are based on the following principles:

- Each parent is entitled to keep sufficient income for their basic needs and to facilitate continued employment.
- Each child’s basic needs are taken care of before the parents may retain any additional income.
- When calculating the basic needs of the child, these Guidelines also consider child care and the child’s health insurance expenses.
- If income is available after the primary needs of the parents and each child are met, the child is entitled to share in any additional income of the parents so they can benefit from the absent parent’s higher standard of living.

Since the original Guidelines were authorized by law, they remain a fair and equitable approach to determine child support obligations. They comport with federal law as well as Hawai‘i statutory and case law, and focus on the best interest of the child. The Court, in consultation with CSEA, update the Guidelines at least once every four (4) years to reflect current economic data relevant to the cost of raising children.³

These Guidelines provide a standard method for determining child support while allowing for variations based on the specific circumstances of each family.

II. CHILD SUPPORT GUIDELINES WORKSHEET (steps to calculate child support). The calculation of child support using the Worksheet (Appendix A) is described below. A fully automated Worksheet is available at the Judiciary’s website (<http://www.courts.state.hi.us>).

A. BASIC CALCULATIONS OF CHILD SUPPORT. Follow the steps described below to complete the Worksheet.

1. PARENTS’ INCOMES

Line 1(A): Enter the Monthly Gross Income for Father (see §IV.I.1.).

Line 1(B): Enter the Monthly Gross Income for Mother (see §IV.I.1.).

Line 2(A): Enter the Monthly Net Income for Father from the Table of Incomes (Appendix D) [for parents with gross incomes over \$13,000 per month (see §§III.E. and III.F.)].

II. CHILD SUPPORT GUIDELINES WORKSHEET
A. BASIC CALCULATIONS OF CHILD SUPPORT

- Line 2(B): Enter the Monthly Net Income for Mother from the Table of Incomes [for parents with incomes over \$13,000 per month (see §§III.E. and III.F.)].
- Line 2(C) Add Lines 2(A) and 2(B) to compute Line 2(C)--total monthly Net Income available to both parents per month.
- Line 3(A): Divide Father's Monthly Net Income from Line 2(A) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.
- Line 3(B): Divide Mother's Monthly Net Income from Line 2(B) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.

EXAMPLE #1 – PARENTS' INCOMES:

PARENTS' INCOMES		FATHER (A)	MOTHER (B)	TOTAL (C)
1. Monthly Gross Income from all sources		\$2,500	\$2,000	
2. Monthly Net Income (from Table of Incomes)		\$992	\$644	\$1,636
3. Percentage of Total Net Income on Line 2 from each parent		61%	39%	Round to nearest %
		<small>[Line 2(A) ÷ 2(C)] × 100</small>	<small>[Line 2(B) ÷ 2(C)] × 100</small>	

Father's total gross income from all sources is \$2,500.

Mother's total gross income from all sources is \$2,000.

Use the Table of Incomes to determine the monthly net income.

The Net Income Percentage for Father is 61%.

The Net Income Percentage for Mother is 39%.

2. CHILD SUPPORT NEED

- Line 4: Enter the number of child(ren) for which child support is being calculated and multiply by \$360 (child's need based on federal poverty level guidelines for Hawai'i) (see §IV.E.2.).
- Line 5: Enter the reasonable child care expenses actually paid by a parent and needed to allow the custodial parent(s) to work or attend vocational education or training (see §IV.D.).
- Line 6: Enter the cost for the child(ren)'s health insurance premiums actually paid or enter the cash medical amount that one parent has been separately ordered to pay (see §§III.D. & IV.K.).
- Line 7: Add Lines 4, 5, and 6 to calculate the primary child support need of the child(ren) per month (see §IV.Q.).

II. CHILD SUPPORT GUIDELINES WORKSHEET
A. BASIC CALCULATIONS OF CHILD SUPPORT

EXAMPLE #2 – CHILD SUPPORT NEED:

Mother and Father have two (2) children.

Father pays his employer \$300 per month for medical/dental insurance to cover himself and the children (family plan). The cost to cover himself alone is \$100. Therefore, the additional amount he pays to add the children to his family plan is \$200.

CHILD SUPPORT NEED	TOTAL (C)
4. Base Primary Support: (\$360) x 2 (# of children)	= \$720
5. Plus Monthly Child Care Expense (to allow custodial parent to work or attend voc. ed. or training)	+ \$400
6. Plus Monthly Health Insurance Expense (for the child(ren) and paid by parents). If no insurance, use State Cash Medical support amount (10% of Net Income on Line 9) \$99 \$64	+ \$200
7. PRIMARY CHILD SUPPORT NEED (add Lines 4, 5 & 6)	= \$1,320

Where private health insurance is not available to either parent or is not reasonable in cost or accessible to the child(ren), one parent (usually the parent who will be ordered to pay child support) shall be ordered to make cash medical support payments of ten percent (10%) of the parent's net income as determined by the Table of Incomes. See §§III.D. & IV.K.1.

The total Primary Child Support Need is \$1,320. Enter this amount on Line 9. See Example #3.

3. STANDARD OF LIVING ADJUSTMENT (SOLA)

Line 8(A): Enter the Father's SOLA Income from the Table of Incomes (for parents with gross incomes over \$13,000 per month (see §§III.E. & III.F.).

Line 8(B): Enter the Mother's SOLA Income from the Table of Incomes (for parents with gross incomes over \$13,000 per month (see §§III.E. & III.F.).

Line 8(C): Add Lines 8(A) and 8(B) to obtain Line 8(C).

Line 9: Enter the Primary Child Support Need from Line 7.

Line 10: Subtract Line 9 from Line 8(C) to calculate the Parents' Remaining SOLA Income. If Line 9 is greater than Line 8(C), enter zero. This is the amount of the available SOLA income over the child(ren)'s primary child support need.

Line 11: Multiply the number of child(ren) by 10%, up to a 30% maximum. For example, 1 child = 10%; 2 children = 20%; 3 children = 30%; 4 children = 30% (see §IV.E.2.).

Line 12: Multiply the Parents' Remaining SOLA Income from Line 10 by the percentage on Line 11 to obtain the SOLA Amount for the child(ren) (see §IV.S.).

4. CHILD SUPPORT CALCULATION

Line 13: Add Line 7 and Line 12.

II. CHILD SUPPORT GUIDELINES WORKSHEET
A. BASIC CALCULATIONS OF CHILD SUPPORT

EXAMPLE #3 – SOLA:

Based on Father's gross monthly income of \$2,500, his SOLA income from the Table of Incomes is \$1,412.	Based on Mother's gross monthly income of \$2,000, her SOLA income from the Table of Incomes is \$912.	Parents total SOLA income is \$2,324.	Enter the Primary Child Support Need from Line 7 (\$1,320) and deduct it from the total Parent's SOLA income from Line 8.
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STANDARD OF LIVING ADJUSTMENT	FATHER (A)	MOTHER (B)	TOTAL (C)
8. Parent's SOLA income (from Table of Incomes)	\$1,412	\$912	\$2,324
9. Less PRIMARY CHILD SUPPORT NEED (copy from Line 7)	+ =		\$1,320
10. Parents' Remaining SOLA income (Line 8(c) - Line 9; but if result is negative enter 0)	=		\$1,004
11. SOLA Percentage (10% per child, up to 30% maximum)	x		20%
12. SOLA Amount (Line 10 x Line 11)	=		\$201
13. CHILD SUPPORT CALCULATION (Line 7 + Line 12)	=		\$1,521

There are two (2) children so the SOLA Percentage is 20%, and the additional SOLA amount to be shared with the children is \$201 (Line 10 x Line 11).	Add the SOLA amount from Line 12 (\$201) to the Primary Child Support Need from Line 9 (\$1,320) = \$1,521 to calculate child
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5. CHILD SUPPORT OBLIGATIONS/CREDITS

Line 14(A): Multiply Line 13 by Line 3(A) to obtain the Total Support Obligation for Father. Minimum or maximum Total Support Obligations may apply (see §§IV.J. & IV.L.).

Line 14(B): Multiply Line 13 by Line 3(B) to obtain the Total Support Obligation for Mother. Minimum or maximum Total Support Obligations may apply (see §§IV.J. & IV.L.).

Line 15(A): Enter the child care expenses actually paid by Father from Line 2 (see §IV.D.).

Line 15(B): Enter the child care expenses actually paid by Mother from Line 2 (see §IV.D.).

Line 16(A): Enter the cost for the child(ren)'s health insurance premiums actually paid by Father (see §§IV.K.2.). If Father is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §III.D. & IV.K.1.).

Line 16(B): Enter the cost for the child(ren)'s health insurance premiums actually paid by Mother (see §§IV.K.2.). If Mother is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §III.D. & IV.K.1.).

Line 17(A): For Father, subtract Line 15(A) and Line 16(A) from Line 14(A) to calculate the Remaining Child Support Obligation After Credits. This line indicates the remaining child support obligation of Father rounded to the nearest dollar. If Father is the non-custodial parent, he must pay to Mother the amount set forth on Line 17(A), unless there are exceptional circumstances.

II. CHILD SUPPORT GUIDELINES WORKSHEET
A. BASIC CALCULATIONS OF CHILD SUPPORT

Line 17(B): For Mother, subtract Line 15(B) and 16(B) from Line 14(B) to calculate the Remaining Child Support Obligation After Credits. This line indicates the remaining child support obligation of each parent rounded to the nearest dollar. If Mother is the non-custodial parent, she must pay to Father the amount set forth on Line 17(B), unless there are exceptional circumstances.

EXAMPLE #4 – CHILD SUPPORT OBLIGATIONS/CREDITS:

The Child Support Calculation from Line 13 is \$1,521. Father's percentage share from Line 3(A) is 61%. ($\$1,521 \times 61\% = \928).

The Child Support Calculation from Line 13 is \$1,521. Mother's percentage share from Line 3(B) is 39%. ($\$1,521 \times 39\% = \593).

	FATHER (A)	MOTHER (B)	
CHILD SUPPORT OBLIGATIONS / CREDITS			
14. Total Support Obligation for each parent (Line 13 x % in Line 3). <i>Minimum: \$70 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds \$70 per child.</i>	\$928	\$593	70% of Net Income: Father: \$694 Mother: \$451
15. Credit for Child Care Expense (for parent who pays)	\$200	\$400	
16. Credit for Health Ins./Cash Medical amount (for parent who pays)	\$200	\$0	
17. REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS	\$728	\$193	<i>rounded to nearest dollar</i>

Father pays \$200 per month for health insurance to cover the children noted in Line 6 above, and receives a credit for this payment that is subtracted from his Total Support Obligation.

Father's Remaining Child Support Obligation After Credits is \$728. This is the presumptive monthly child support amount that Father pays if Mother has sole physical custody.

Mother's Remaining Child Support Obligation After Credits is \$193. This is the presumptive monthly child support amount that Mother pays if Father has sole physical custody.

Mother pays \$400 per month for childcare noted in Line 5 above, and receives a credit for this payment that is subtracted from her Total Support Obligation.

6. **SUMMARY OF CHILD SUPPORT PAYMENTS.** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

EXAMPLE #5 – SUMMARY OF CHILD SUPPORT PAYMENTS:

Mother has sole physical custody of the children. Enter an "X" on Father's line.

Since Father is the non-custodial parent, he pays the amount from Line 17 (\$728) for two (2) children. Enter amount here.

Since the total child support amount for two (2) children is \$728, enter the amount for each child ($\$728 \div 2 = \364).

SUMMARY OF CHILD SUPPORT PAYMENTS	
<input type="checkbox"/> Mother <input checked="" type="checkbox"/> Father pays monthly child support of	<input type="checkbox"/> Mother <input checked="" type="checkbox"/> Father pays child care expense.
<input type="checkbox"/> Mother <input checked="" type="checkbox"/> Father pays health ins./cash medical.	<input type="checkbox"/> Mother <input checked="" type="checkbox"/> Father pays child care expense.

Father pays medical/dental insurance noted in Lines 6 and 16 above of \$400 per month. Enter an "X" on Father's line.

Mother pays child care expenses noted in Lines 5 and 15 above of \$200 per month. Enter an "X" on Mother's line.

7. **CERTIFICATION.** Sign and date the certification at the bottom of the page.

II. CHILD SUPPORT GUIDELINES WORKSHEET
A. BASIC CALCULATIONS OF CHILD SUPPORT

EXAMPLE #6 - CERTIFICATION:

<input type="checkbox"/> Extensive Time-sharing Worksheet attached. <input type="checkbox"/> Exceptional Circumstances Form attached. <p>CERTIFICATION: I hereby declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets, and to the best of my knowledge and belief the information provided is true, correct and complete.</p> <p>Father _____ Date _____</p> <p>Mother _____ Date _____</p>	<i>For Court Use Only</i>
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B. ATTACHMENTS. If extensive time-sharing or Exceptional Circumstances apply in your case, check the appropriate line using an “X.”

EXAMPLE #7 - ATTACHMENTS:

<input type="checkbox"/> Extensive Time-sharing Worksheet attached. <input type="checkbox"/> Exceptional Circumstances Form attached. <p>CERTIFICATION: I hereby declare, under penalty of perjury, that I have examined this worksheet, and any attached worksheets, and to the best of my knowledge and belief the information provided is true, correct and complete.</p> <p>Father _____ Date _____</p> <p>Mother _____ Date _____</p>	<i>For Court Use Only</i>
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Enter an “X” if the Extensive Time-Sharing Worksheet is attached.

Enter an “X” if the Exceptional Circumstance Form is attached.

1. **EXTENSIVE TIME-SHARING WORKSHEET.** If the parents share approximately equal time, the non-custodial parent has extensive visitation, or there are two (2) or more children and each parent will have sole physical custody of one (1) or more of the children, then enter an “X” on the Worksheet and complete the Extensive Time-Sharing Worksheet (see §§IV.G.1, 2 & 5). A fully automated Worksheet is available at the Judiciary’s website (<http://www.courts.state.hi.us>).
 - a. **EQUAL TIME-SHARING CALCULATION (LINES 18 THROUGH 21):** Where parents have equal time-sharing on an approximately equal basis, each will be considered to have the child(ren) for six (6) months during the year (see §IV.G.1.). In such cases, prepare the Equal Time-Sharing Worksheet to determine the child support to be paid by each parent (Line 17 of the Worksheet). To avoid unnecessary transfer of funds, the “payout” of each parent for the year is determined by multiplying the monthly support obligation of each parent by six (6) months. If one parent’s total child support obligation is greater than that owed by the other, the excess amount is divided by 12 and paid monthly over the course of the year to the other parent.

Line 18(A): Enter the support for Father from Line 17(A) of the Worksheet. If the support is less than \$70 per child, then enter \$70 multiplied by the total number of children.

Line 18(B): Enter the support for Mother from Line 17(B) of the Worksheet. If the support is less than \$70 per child, then enter \$70 multiplied by the total number of children.

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

Line 19(A): Multiply Line 18(A) by 6 months for Father's Yearly Support Obligation under Equal Time-Sharing.

Line 19(B): Multiply Line 18(B) by 6 months for Mother's Yearly Support Obligation under Equal Time-Sharing.

Line 20: Calculate the difference between Lines 19(A) and 19(B). Subtract the smaller amount from the larger amount.

Line 21 Divide Line 20(C) by 12 months to obtain the monthly child support to be paid by the parent with the larger child support obligation. Enter the monthly child support amount rounded to the nearest dollar.

EXAMPLE #8 – EQUAL TIME-SHARING CALCULATION:

Father's remaining child support obligation after credits from Line 17 is \$728. Multiply it by 6 months (\$728 x 6). Mother's is \$1,158 (\$193 x 6).

Father's yearly support obligation under equal time-sharing is higher than Mother. Subtract Mother's obligation of \$1,158 [Line 19(B)] from Father's of \$4,368 [Line 19(A)] and enter the difference on Line 20 (\$4,368 - \$1,158 = \$3,210).

EQUAL TIME-SHARING CALCULATION			
LINE		FATHER (A)	MOTHER (B)
18	CSGW LINE 17 MONTHLY SUPPORT AMOUNT for each parent	\$728	\$193
19	YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING [Line 18(A) x 6 months] and [Line 18(B) x 6 months]	\$4,368	\$1,158
20	Difference between lines 19(A) and 19(B) [larger amount - lesser amount]		\$3,210
21	EQUAL TIME-SHARING CHILD SUPPORT [Line 20(C) ÷ 12] Enter result in column for parent with larger support obligation on Lines 18 & 19.	\$268	Round to nearest dollar.

Divide Line 20 by 12 months (\$3,210 ÷ 12 = \$267.50). Father's yearly support obligation under equal time-sharing on Line 19(A) is higher than Mother's on Line 19(B). Therefore, Father pays Mother \$268 (round to nearest dollar) per month.

b. **EXTENSIVE TIME-SHARING CALCULATION (LINES 22 THROUGH 29):** For visitation more than 143 overnights per year, but less than approximately 183, complete Lines 22 through 29 (see §IV.G.2.).

Line 22: Enter the number of overnights for only the parent with fewer overnights.

Line 23: Enter the support obligation as listed on Line 23 of this form for the parent with fewer overnights.

Line 24: Enter the child support obligation calculated for equal time-sharing from Line 21(A) or 21(B).

Line 25: If the parent with fewer overnights is also the paying parent in the equal time-sharing calculation, **subtract** the equal timesharing child support (Line 24) from the monthly basic support (Line 23). This will determine the difference between the monthly basic support obligation and the monthly equal time-sharing support obligation.

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

In some situations, where the parent with more overnights has the higher income and therefore a higher child support obligation under an equal time-sharing child support calculation (Line 21 of the Extensive Time-Sharing Worksheet) than the other parent, the parent with more overnights may be required to pay child support. If the parent paying basic child support in Line 23 is different from the parent paying child support under an equal time-sharing arrangement in Line 24, **add** Lines 23 and 24.

EXAMPLE #9 – EXTENSIVE TIME-SHARING CALCULATION:

<p>Father has 160 overnights with the children per year (which is over 143 but less than 183). Therefore, enter the number of overnight visits of 160 on Line 22(A).</p>	<p>Mother has sole physical custody of the children. Leave Line 22(B) blank. Father has extensive visitation.</p>	<p>Father has extensive visitation. Enter Father's support obligation of \$728 from Line 17(A) above on Line 23.</p>
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EXTENSIVE TIME-SHARING CALCULATION				
IF BOTH PARENTS HAVE MORE THAN 143 OVERNIGHT VISITS PER YEAR COMPLETE LINES 22 - 29 BELOW.				
		FATHER (A)	MOTHER (B)	(C)
22	NUMBER OF OVERNIGHT VISITS for <u>only</u> the parent with fewer overnights.	160		
23	CSGW LINE 17 SUPPORT AMOUNT for the parent with fewer overnight visits.			\$728
24	EQUAL TIME-SHARING SUPPORT. Enter the amount from Line 21 above.			\$268
25	DIFFERENCE BETWEEN REGULAR & EQUAL TIME-SHARING SUPPORT: If the child support obligations in Lines 23 and 24 are for the <u>same parent</u> , then subtract Line 24 from Line 23. [Line 23 - Line 24] If the child support obligations in Lines 23 and 24 are for <u>different parents</u> , then add Lines 23 and 24. [Line 23 + Line 24]			\$460

<p>Under equal time-sharing Father would pay \$268 from Line 21(A). Enter this amount on Line 24.</p>	<p>Lines 23 and 24 are both Father's obligations. Since they are for the same parent, subtract Line 24 from Line 23 ($\\$728 - \\$268 = \\$460$).</p>
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- Line 26: Divide Line 25 by 40 overnight days (the difference in the number of days between 143 overnights of extensive visitation and 183 overnights of equal time-sharing) to calculate the Adjustment Rate.
- Line 27: Enter the number of overnights over 143 (e.g. for 163 overnights of visitation per year, enter "20" on Line 27).
- Line 28: Multiply Adjustment Rate (Line 26) by the number of overnights over 143 (Line 27) to obtain the credit for the extensive visitation.
- Line 29: Subtract Line 28 from Line 23 to adjust normal support for the additional overnights. The total on Line 29 is the monthly support to be paid under extensive visitation, rounded to the nearest dollar.

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

EXAMPLE #9 (continued):

	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Divide the amount on Line 25 above (\$460) by 40 to calculate the Adjustment Rate ($\\$460 \div 40 = \\11.50). Enter \$11.50 on Line 26. </div> <div style="border: 1px solid black; padding: 5px;"> Father has 160 overnights. Subtract 143 from 160 ($160 - 143 = 17$). Father has 17 overnights above 143. Enter 17 on Line 27. </div>	
26	ADJUSTMENT RATE (for each night over 143 nights) [Line 25 \div 40]	\$11.50
27	NUMBER OF OVERNIGHTS EXCEEDING 143 PER YEAR. [Line 22 - 143]	17
28	CREDIT FOR NIGHTS EXCEEDING REGULAR SUPPORT [Line 26 \times Line 27]	\$196
29	EXTENSIVE TIME-SHARING CHILD SUPPORT for the parent with fewer overnight visits. [Line 23 - Line 28]	\$532

Multiply the Adjustment Rate of \$11.50 by Father's overnights above 143 of 17 ($\$11.50 \times 17 = \195.50). Round up to the nearest dollar (\$196). Enter this amount on Line 28.

Father's regular child support amount on Line 23 above is \$728. Subtract the "Credit for Nights Exceeding Normal Support" on Line 28 from Line 23 ($\$728 - \$196 = \$532$). Enter \$532 on Line 29. Father pays Mother \$532 per month because he has the children 17 overnights more than 143 per year.

- c. **SPLIT CUSTODY CALCULATION:** If the two parents "split" custody of their child(ren), with Mother having sole physical custody of one or more of the children and Father having sole physical custody of the remaining child(ren), use the Split Custody Calculation regarding the children in each individual household (see §IV.G.6.). To avoid unnecessary transfers of funds, the amounts payable by each parent to the other shall be offset with a net amount to be paid by the parent having the greater child support obligation.

Designate the number of children with Father and the number of children with Mother.

Line 30(A): Enter Father's support obligation as listed on Line 17(A) above.

Line 30(B): Enter Mother's support obligation as listed on Line 17(B) above.

Line 31: Enter the total number of children in this case as listed on Line 4 of the Worksheet.

Line 32(A): Divide Father's support obligation in Line 30(A) by the number of children listed in Line 4.

Line 32(B): Divide Mother's support obligation in Line 30(B) by the number of children listed in Line 4.

Line 33(A): Enter the number of children with Father.

Line 33(B): Enter the number of children with Mother.

*II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS*

Line 34(A): Multiply Father’s support per child from Line 32(A) by the number of children with Mother in Line 33(B).

Line 34(B): Multiply Mother’s support per child from Line 32(B) by the number of children with Father in Line 33(A).

Line 35: Subtract the smaller amount in Line 34 from the larger amount. Enter the difference in the column of the parent with the larger amount on Line 34 to calculate the amount of child support that one parent needs to pay the other parent in a split custody arrangement.

EXAMPLE #10 – SPLIT CUSTODY CALCULATION:

The parents have three (3) children. Father has sole physical custody of one (1) child, and Mother has sole physical custody of two (2) children. Enter the total number of children in this case on Line 31.

Enter Father’s support amount from Line 17(A) above and Mother’s support amount from Line 17(B) above.

SPLIT CUSTODY CALCULATION						
Number of children with Father: 1		Number of children with Mother: 2		FATHER (A)	MOTHER (B)	(C)
30	CSGW LINE 17 MONTHLY SUPPORT AMOUNT for each parent			\$792	\$244	
31	TOTAL NUMBER OF CHILDREN IN THIS CASE [from CSGW Line 4]					3

EXAMPLE #11 – SPLIT CUSTODY CALCULATION:

Under a split custody arrangement, Father’s support amount for one (1) of the children is calculated by taking his support for all three (3) children from Line 30 (\$792) and dividing it by the total number of children ($\$792 \div 3 = \264).

Under a split custody arrangement, Mother’s support amount for two (2) of the children is calculated by taking her support for all three (3) children from Line 30 (\$244) and dividing it by the total number of children ($\$244 \div 3 = \81.33).

SPLIT CUSTODY CALCULATION						
Number of children with Father: 1		Number of children with Mother: 2		FATHER (A)	MOTHER (B)	(C)
30	CSGW LINE 17 MONTHLY SUPPORT AMOUNT for each parent			\$792	\$244	
31	TOTAL NUMBER OF CHILDREN IN THIS CASE [from CSGW Line 4]					3
32	EACH PARENT’S SUPPORT PER CHILD [Line 30 ÷ Line 31]			\$264.00	\$81.33	
33	NUMBER OF CHILDREN EACH PARENT IS OBLIGATED TO PAY SUPPORT FOR (the number of children with the other parent)			2	1	
34	SUPPORT OBLIGATION OF EACH PARENT [Line 32 x Line 33]			\$528.00	\$81.33	
35	REMAINING SUPPORT OBLIGATION AFTER OFFSET Subtract the smaller amount in Line 34 from the larger amount; enter the result in the column of the parent with the larger amount on Line 34.			\$447		<i>Round to nearest dollar.</i>

Since Father has custody of one (1) child, he is obligated to support his two (2) other children in Mother’s custody. Enter “2” for Father on Line 33.

Since Mother has custody of two (2) children, she is obligated to support her one (1) other child in Father’s custody. Enter “1” for Mother on Line 33.

Under split custody, Father’s support amount for two (2) children is calculated by taking his support for each child (\$264) multiplied by two (2) children ($\$264 \times 2 = \528). Mother’s support amount for one (1) child is multiplied by her support for each child ($\$81.33 \times 1 = \81.33).

Mother’s obligation of \$81.33 from Line 34(B) is smaller than Father’s of \$528 from Line 34(A). Subtract Mother’s obligation from Father’s ($\$528 - \$81.33 = \$446.67$). Father pays Mother \$447 (round to nearest dollar) per month under split custody.

d. **SUMMARY OF CHILD SUPPORT PAYMENTS:** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs. See Example #5 above.

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

2. **EXCEPTIONAL CIRCUMSTANCE FORM.** The Court or OCSH must order the amount of child support as calculated by the Worksheet(s) unless there are exceptional circumstances which warrant a deviation. The parent requesting a deviation has the burden of proving that exceptional circumstances exist and that the circumstances warrant a departure from the child support as calculated by the Worksheet(s). The parent requesting the deviation should complete the Exceptional Circumstance Form and attach it to the Worksheet(s). If the other parent does not agree that exceptional circumstances exist, that parent may oppose the request for deviation from the child support guidelines calculation. The Court or OCSH shall determine whether exceptional circumstances exist on a case-by-case basis. When the Court or OCSH concludes that there are exceptional circumstances, it shall make oral findings of fact on the record or prepare written findings of fact regarding the exceptional circumstances. The findings of fact shall include the amount of support that would have been required as calculated using the Worksheet(s).

a. **EXAMPLES OF POSSIBLE EXCEPTIONAL CIRCUMSTANCES** include (without limitation) the following:

i. Child Support Exceeds 70% of Net Income When child support is greater than 70% of the obligor's Net Income, the Court or OCSH may limit it to 70% of the obligor's net income.

It may not always be appropriate to apply this exceptional circumstance. For example, when both parents' incomes are similar, it may be inequitable for the non-custodial parent to reduce his/her obligation to the child(ren) while the custodial parent does not receive any reduction in his/her obligation to the child(ren). Additionally, the custodial parent's obligation is essentially increased by the percentage that the obligor is not required to pay over 70% of net income.

EXAMPLE #12 – CHILD SUPPORT EXCEEDS 70% OF NET INCOME:

CHILD SUPPORT OBLIGATIONS / CREDITS		FATHER (A)	MOTHER (B)	70% of Net Income:
14. Total Support Obligation for each parent (Line 13 x % in Line 3).		\$928	\$593	Father: \$694 Mother: \$451
<i>Minimum: \$70 per child. Maximum: The Total Support Obligation for a parent should not exceed that parent's Net Income on Line 2, if the Net Income exceeds \$70 per child.</i>				
15. Credit for Child Care Expense (for parent who pays)			-\$400	
16. Credit for Health Ins./Cash Medical amount (for parent who pays) -		-\$200		
17. REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS		\$728	= \$193	<i>Round to nearest dollar</i>

Father's monthly child support obligation is \$928. 70% of Father's monthly net income is \$694.

70% of Father's net monthly income is \$694.

Father's child support obligation is \$928 from Line 14.

Father's remaining child support obligation after applying 70% of net income (\$694) and credit for health insurance expenses paid (\$200) is \$494 (\$694-\$200=\$494).

Father does not pay for child care.

Enter number of children.

EXCEPTION REQUESTED BECAUSE CALCULATED CHILD SUPPORT EXCEEDS 70% OF NET INCOME

Payor's total monthly child support obligation as calculated on Line 14 of the CSGW (\$928) exceeds the minimum support amount of \$70 per child and is greater than 70% of Payor's net income from the Table of Incomes (\$694).

Check "X" when using this form.

I request a finding that an exceptional circumstance exists and that Payor's total monthly child support obligation on Line 14 of the CSGW be limited to either 70% of Payor's net income or \$70 per child, whichever is greater. Using the higher of the two numbers the total support for the 2 children in this case would be \$694 per month. After deductions for monthly child care expenses listed on Line 15 (\$0) and health insurance costs listed on Line 16 (\$200) which are paid directly by Payor, the remaining child support obligation of Payor will be \$494 per month.

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

- ii. Support of Additional Legal Children⁴ If the total of (a) the amount of child support for the subject child(ren) as calculated by the Worksheet(s) and (b) the amount of child support for child(ren) the Payor is required to support is greater than the Payor's net income (as set forth in the Table of Incomes), then child support for (each of) the subject child(ren) may be set at the higher of the following:
- aa. The amount obtained by dividing the obligor's net income by the total number of all of the children the obligor has a legal obligation to support, including the subject child(ren); or
 - bb. \$70.00 per child.

The obligor bears the burden of proof of establishing support of other children as an exceptional circumstance, modifying other child support orders and serving the appropriate documents (see §IV.E.).

EXAMPLE #13 – SUPPORT OF ADDITIONAL LEGAL CHILDREN:

Check "X" when using this form.	Father has 1 additional legal child.	There are 2 children of the marriage, but Father has 1 legal child from his prior marriage.	Father has a total of 3 legal children.	Divide Father's net income from Line 2 (\$992) by the total number of legal children (3) to calculate support for each of 3 children = \$330.67.
<input checked="" type="checkbox"/> EXCEPTION REQUESTED BECAUSE PAYOR SUPPORTS 1 ADDITIONAL LEGAL CHILD(REN)				
A) Payor's total monthly child support obligation as calculated on Line 14 of the CSGW (\$928), divided by the number of children to be supported on Line 4 of the CSGW (2), equals \$464.00 per child. Is this amount per child greater than \$70 per child (the minimum support amount)? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>				
B) Payor supports 1 additional legal child(ren). If all of Payor's Net Income on Line 2 of the CSGW (\$992) is divided by the total number of children Payor is required to support (3) each child would receive \$330.67. Is this amount per child less than the amount per child calculated on Line (A)? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>				
If the answers to both questions above is 'Yes,' you may request that the Court make the following finding: Due to Payor's obligation to support (and Payor's actual support of) additional children, I request a finding that an exceptional circumstance exists and that the support per child in this case be limited to the greater of the amount per child shown in Line (B) above (\$330.67) or the State minimum per child of \$70. Using the higher of the two numbers the total support for the 2 children in this case would be \$661 per month.				
After deductions for monthly child care expense listed on Line 15 (\$0) and health insurance/cash medical cost listed on Line 16 (\$200), which are paid directly by Payor, the remaining child support obligation of Payor will be \$461 per month.				
Father's obligation for each of 3 children (2 of the marriage and 1 additional legal child) is \$330.67. Therefore, Father argues that his child support obligation for 2 children of the marriage should be \$661 (\$330.67 x 2 = \$661.34).			Since Father pays \$200 per month for health insurance to cover the 2 children of the marriage, Father's obligation of \$661 must be reduced by \$200. Therefore, Father's total monthly child support obligation for 2 children of the marriage is \$461 (\$661 - \$200 = \$461) because he is required to support 1 additional legal child from his prior marriage.	

- iii. Extraordinary Needs of Child(ren)/Other Parent When the subject child(ren), or the subject child(ren)'s other parent, have extraordinary needs (e.g., special educational and/or housing needs for a physically or emotionally disabled child), there may be an exceptional circumstance.
- iv. Other Payments for Legal Child/Other Parent Payments made by the obligor to or for the benefit of the subject child(ren), or the subject child(ren)'s other parent, where the payments are obligated to be made by law or Court/OCSH order, including payment for extraordinary medical needs, there may be an exceptional circumstance.⁵

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

- v. Support Exceeding Needs of Child(ren) When the amount of child support as calculated by the Worksheet(s) for the subject child(ren) exceeds the reasonable needs of the child(ren) based on the child(ren)'s appropriate standard of living, there may be an exceptional circumstance.⁶
 - vi. Inability to Earn Income Some child support obligors have net income of zero on the Table of Incomes (e.g. disabled, sick, incarcerated or involuntarily unemployed). Minimum child support of \$70 per month or other amounts, based upon the circumstances, may be set for such obligors. However, even a minimum support amount may be subject to exceptional circumstances warranting deviation from the amount.⁷
 - vii. Joint Financial Obligations: These Guidelines assume that the parents are economically separated, except for support orders. An exceptional circumstance deviation from the Guidelines' calculation may be warranted in certain situations, such as in pending divorce cases, where the parents still have joint financial obligations for costs that would normally be covered through child support. These costs might include, without limitation, lodging, utilities, transportation, insurance, and education. The exceptional circumstance deviation, if any, would depend largely upon how the parents split these joint obligations.
 - viii. Other Exceptional Circumstances: The Court and OCSH have the discretion to find other exceptional circumstances.
- b. **EXAMPLES OF WHERE NO EXCEPTIONAL CIRCUMSTANCES EXIST** include (without limitation) the following:
- i. Agreement for Lesser Amount While the parents' agreement to an amount of child support higher than the amount calculated according to the Worksheet(s) may be enforceable, the parents' agreement for the payment of less than the amount of child support as calculated using the Worksheet(s) is not, by itself, an exceptional circumstance.⁸
 - ii. Remarriage and New Family The remarriage of a child support obligor to an individual who has a child from another relationship is not an exceptional circumstance.⁹
 - iii. Visitation Expenses The need to pay transportation expenses relating to visitation is not an exceptional circumstance.¹⁰
 - iv. Heavy Debt Ordinarily, the existence of heavy debts will not constitute an exceptional circumstance.¹¹

II. CHILD SUPPORT GUIDELINES WORKSHEET
B. ATTACHMENTS

- v. **Private Education Expenses** The private education expenses of the subject child(ren) are considered as an expense to be paid from the SOLA portion of child support, and they are not an exceptional circumstance justifying greater-than-Guidelines child support, unless such expenses are so extraordinary that SOLA cannot adequately cover them, or if the child has been in private school with the agreement of the parents prior to separation.¹²
- c. **SUMMARY OF CHILD SUPPORT PAYMENTS:** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs. See Example #5 above.

III. OTHER CHILD SUPPORT CONSIDERATIONS

A. ADULT DEPENDENT CHILDREN

All stipulations and orders for child support should expressly retain Court and OCSH jurisdiction to modify or extend child support.

Support for an adult child who is a full-time student according to the institution the child attends may continue until the child attains the age of 23 after considering these factors: (1) the adult child's earnings, (2) the adult child's property, (3) the adult child's needs, as well as (4) both parents' income and resources.

In appropriate circumstances, an educationally dependent adult child receiving educational support should be expected to contribute to his/her own self support through (1) part-time employment not harmful to the child's academic progress, or to other appropriate school-related pursuits, (2) grants, scholarships, and fellowships (tuition forgiveness), and (3) loans.¹³

Payments may be made directly to the educationally dependent adult child by agreement of the parents or by order of the court. Normally, a parent who receives child support for an educationally dependent adult child should pay for the child's room and board.

The Court in its discretion may order the parents of a disabled child to support their child beyond the age of majority, and beyond age 23, without regard to the child's educational status.

B. SOCIAL SECURITY

If Social Security benefits are being paid directly to the subject child(ren) due to the payor's retirement or disability, the payor shall receive credit for the amount of the Social Security benefits paid, subject to the right of the parent receiving such benefits on behalf of the child(ren) to challenge the amount of the credit.¹⁴ The payor's child support obligation being credited through the payments of Social Security benefits directly to the child(ren)

III. OTHER CHILD SUPPORT CONSIDERATIONS

shall not be paid through the Child Support Enforcement Agency. The payments will come directly to the recipient from Social Security. If the payor's child support obligation under the Guidelines is greater than the credit for Social Security benefits paid directly to the child(ren), only the difference shall be paid through the Child Support Enforcement Agency. If the amount of the Social Security benefits exceeds the amount of payor's child support obligations as calculated by the Worksheet(s), the excess shall be deemed as a gift to the child(ren).

C. MODIFYING CHILD SUPPORT

A request for suspension, termination or modification of child support may be filed either with the Court or CSEA.¹⁵ A parent has a right to request that the Court or CSEA review and possibly adjust child support not more than once every three (3) years without having to show a change in circumstances.¹⁶ The most current Guidelines shall be used to calculate the adjusted child support obligation.¹⁷

If three (3) years have not passed since the last child support order, a parent must establish a sufficient basis for a hearing and may only request a review and possible adjustment on the following basis:

1. There is a change in circumstances of either parent or any child of the parents since the entry of the last child support order.¹⁸ The "circumstances" that change must involve the considerations used to calculate the previous amount of support. The change in at least one of the circumstances has to be substantial or material in order to modify child support.¹⁹

Possible material changes include, but are not limited to:

- a. Increases or decreases in the income of either parent;
 - b. Modification of custody or visitation;
 - c. Increases or decreases in child care expenses; and/or
 - d. Increases or decreases in health insurance.
2. When the Court establishes new or modified Guidelines, a material change of circumstances will be presumed if the child support amount as calculated by the new or modified Guidelines is either ten percent (10%) greater or less than the support amount in the existing support order as calculated by the earlier Guidelines.²⁰

Parents are encouraged to carefully consider all circumstances before requesting a modification since child support may go up even when the request is for a decrease and it may go down even when the request is for an increase.²¹

In Court actions, adult children for whom support is being paid must receive notice of any action to establish, modify, or terminate his/her support.

D. PRIVATE HEALTH INSURANCE AND CASH MEDICAL SUPPORT

The parents' responsibility to provide for the medical support of their child(ren) must be addressed in the order for support. Either parent or both may be ordered to provide for the medical support needs of their child(ren).

An order for either parent to provide private health insurance for the subject child(ren) must be issued if it is 1) available to either parent; 2) reasonable in cost; and 3) accessible to the child(ren). Medicaid, Quest, or other state and/or federally funded health insurance, is not considered private health insurance.

The cost of private health insurance is considered reasonable if the amount does not exceed ten percent (10%) of the net income, as determined by the Table of Incomes, of the parent responsible for providing the private health insurance coverage. In applying the ten percent (10%) standard for the cost of private health insurance, the cost is the amount the parent would pay monthly for the child(ren)'s coverage over the cost of single person coverage or the additional cost to include the child(ren) to an existing plan with other family members, whichever is less.

In addition to the cost, private health insurance is considered accessible if the medical care provider is located:

- (i) within the state; except for the Island of Hawaii - on the same island as the subject child(ren); or
- (ii) Island of Hawaii and outside the state – within 30 miles or 30 minutes from the primary residence of the subject child(ren);

provided, however, that the Courts and OCSH may consider other factors relevant to the subject child(ren).

Where private health insurance is not available to either parent or is not reasonable in cost or accessible to the child(ren), one parent shall be ordered to make cash medical support payments of ten percent (10%) of the parent's net income as determined by the Table of Incomes. Because these Guidelines apportion the cost of medical support between both parents, the parent who will be ordered to pay child support is usually the one who is ordered to make cash medical support payments. The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 (for the parent who pays) of the Guidelines.

If determined to be in the child(ren)'s best interest, the Court or OCSH may order a parent to provide private health insurance for the subject child(ren) in excess of ten percent (10%) of the parent's net income. If this occurs, the Court or OCSH may also determine whether it is in the best interest of the child(ren) to enter an order for the parent not providing private health insurance to make cash medical support payments in an amount up to ten percent (10%) of the parent's net income as determined by the Table of Incomes.

III. OTHER CHILD SUPPORT CONSIDERATIONS

E. INDIVIDUALS WITH INCOME OVER \$13,000 PER MONTH

1. For self-employed individuals with income over \$13,000 per month (see §III.F.2.); and
2. For individuals employed by others with income over \$13,000 per month.

NET INCOME FOR GUIDELINES PURPOSES is determined by:

- a. Adding the gross monthly income from all sources (see §IV.H.1.).
- b. Subtracting all three taxes:

(i) FICA RELATED TAX	\$681 plus 1.45% (.0145) times income over \$8,900
(ii) STATE OF HAWAI‘I TAX	\$268 plus 8.25% (.0825) times income over \$4,000
(iii) FEDERAL TAX	for incomes up to but not over \$14,295: \$1,395 plus 28% (.28) times income over \$6,854 for incomes over \$14,295 but not over \$31,079: \$3,480 plus 33% (.33) times income over \$14,295 for incomes over \$31,079: \$9,018 plus 35% (.35) times income over \$31,079
3. Subtracting \$791 (after-tax poverty level self support in Hawai‘i).

FORMULA

GROSS INCOME PER MONTH	\$ _____
FICA	- _____
STATE OF HAWAI‘I TAX	- _____
FEDERAL TAX	- _____
SELF-SUPPORT	- \$791 _____
NET INCOME FOR WORKSHEETS	\$ _____

4. SOLA INCOME is Gross Income Per Month Less \$1,038.

F. SELF-EMPLOYED INDIVIDUALS

1. **SELF-EMPLOYED** individuals with income under \$13,000 per month may use §III.F.2. below or the Table of Incomes. Self-employed individuals must report gross income minus ordinary, necessary and reasonable business/operating expenses, including a reasonable amount for ordinary wear and tear of capital assets and minus one-half of self-employment taxes (refer to tax returns). The Court or OCSH will determine what (if any) depreciation²² may be subtracted.

III. OTHER CHILD SUPPORT CONSIDERATIONS

Gross income from self-employment or ownership in a separate entity regardless of format of tax reporting (Schedule C self employment, business format such as corporation, corporation reporting as an “S” tax status corporation, partnership or other entity, e.g. LLC, regardless of the form of tax reporting) including rents, royalties, and other benefits allocated to an individual for such a business, agency payments, independent contractor payments or other payments, reduced by those reasonable and necessary business expenses excluding fringe benefits such as those listed in §IV.I.1. and adjusted for such items as economic depreciation that represent current deductions of expenses actually benefitting future years. As an example, the expense of direct deduction of depreciable assets in the year of acquisition should be spread over the assets’ useful life.

The Table of Incomes reduces gross income to net income by subtracting state and federal taxes for filing single claiming one exemption, Social Security (FICA) at 7.65% to the current social security tax old age limit of \$106,800 annually (\$8,900 per month), 1.45% Medicare tax on earned income above this level, and \$791 (after tax poverty level self support). The self-employed individual pays a 15.3% Self-Employment Tax on net income from self employment up to \$106,800 annually (\$8,900 per month) and 2.9% Self-Employment Tax on self-employment income above this limit. In addition, an individual with self-employment income and self-employment tax deducts as an adjustment for Adjusted Gross Income one half of the self-employment tax.

2. **SELF-EMPLOYED INDIVIDUALS WITH INCOME OVER \$13,000 PER MONTH²³**

NET INCOME FOR GUIDELINES PURPOSES IS DETERMINED IN THREE (3) STEPS

STEP ONE (1)

Adding the gross monthly earned income from all sources

Deduct any allowable ordinary and necessary expenses (see §III.F.1.)

Calculate net self-employment income (gross less allowed expenses)

Multiply the net self-employment income by 92.35% (.9235) to calculate the amount subject to Self-Employment Tax

Calculate the self-employment tax on 92.35% of net self-employment income: 15.3% on net earned income up to \$8,900 per month and 2.9% on net earned income above that amount

STEP TWO (2)

Net Self-Employment Income as calculated above. Add all other remaining non-earned income for Total Income Subject to Tax.

Deduct ½ of the Self-Employment Tax

III. OTHER CHILD SUPPORT CONSIDERATIONS

Calculate State and Federal Tax on the result using the applicable tables

STEP THREE (3)

Start with Total Income Subject To Tax

Subtract

Self-Employment Tax

State Income Tax

Federal Income Tax

Self-Support of \$791 (after tax poverty level self-support in Hawai'i

Equals Net Income for Worksheet.

State of Hawai'i tax is calculated using the Hawai'i rates initially in effect as of January 1, 2009 calculated on a monthly basis: \$268 plus 8.25% (.0825) times income over \$4,000

Federal Taxes are calculated using the federal rates initially in effect as of January 1, 2009, calculated on a monthly basis without consideration of special rates (e.g. capital gains, qualifying dividends). For incomes up to but not over \$14,295: \$1,395 plus 28% (.28) times income over \$6,854. For incomes over \$14,295 but not over \$31,079: \$3,480 plus 33% (.33) times income over \$14,295. For incomes over \$31,079: \$9,018 plus 35% (.35) times incomes over \$31,097

STEP ONE (1)

ALL GROSS MONTHLY EARNED INCOME FROM ALL SOURCES \$ _____

LESS ALLOWABLE ORDINARY AND NECESSARY EXPENSES RELATED TO THAT INCOME - _____

NET SELF-EMPLOYMENT INCOME = _____ (A)

NET SELF-EMPLOYMENT INCOME SUBJECT TO SELF-EMPLOYMENT TAX: (A) TIMES .9235 \$ _____ (B)

SELF-EMPLOYMENT TAX ON FIRST \$8,900 MONTHLY NET SELF-EMPLOYMENT INCOME: \$1,361.70 OR IF (B) IS LESS THAN \$8900, (B) TIMES .153 _____

PLUS SELF-EMPLOYMENT TAX ON MONTHLY NET SELF-EMPLOYMENT INCOME OVER \$8,900: IF (B) IS

III. OTHER CHILD SUPPORT CONSIDERATIONS

GREATER THAN \$8900, (B) LESS
\$8900 TIMES .029 + _____
TOTAL SELF-EMPLOYMENT TAX = _____ (C)

STEP TWO (2)

NET SELF-EMPLOYMENT INCOME
CALCULATED ABOVE (A) _____

ADD ALL OTHER NON-EARNED
INCOME FOR TOTAL INCOME + _____

TOTAL INCOME SUBJECT TO TAX = _____ (D)

LESS ONE-HALF (50%) NET SELF-
EMPLOYMENT TAX: (C) TIMES .5 - _____

NET INCOME SUBJECT TO TAX
CALCULATION = _____ (E)

STATE OF HAWAI'I TAX: (E) LESS
\$4,000, TIMES .0825, PLUS \$268 _____ (F)

FEDERAL TAX – INCOMES UP TO
BUT NOT OVER \$14,295: (E) LESS
\$6,854, TIMES .28, PLUS \$1,395 _____ (G1)

OR INCOMES OVER \$14,295 BUT
NOT OVER \$31,079: (E) LESS
\$14,295, TIMES .33, PLUS \$3,480 _____ (G2)

OR INCOMES OVER \$31,079: (E)
LESS \$31,079, TIMES .35, PLUS
\$9,018 _____ (G3)

STEP THREE (3)

TOTAL INCOME SUBJECT TO TAX
(D) ABOVE _____

LESS TOTAL SELF-EMPLOYMENT
TAX (C) ABOVE - _____

LESS STATE OF HAWAI'I TAX (F)
ABOVE - _____

III. OTHER CHILD SUPPORT CONSIDERATIONS

LESS FEDERAL TAX (G1) OR (G2) OR (G3) ABOVE	- _____
LESS SELF-SUPPORT	- 791
EQUALS NET INCOME FOR WORKSHEET	= _____

3. SOLA INCOME is total monthly gross income (see §IV.H.1.) less ordinary & necessary monthly expenses (see §III.F.1.) less \$1,038.

IV. TERMS AND DEFINITIONS

- A. **ALLOCATION OF AWARD PER CHILD** shall be done by dividing child support equally per child within the pending case or hearing. For example, if child support for three (3) children is \$300 per month, the award of child support is \$100 per month per child for a total of \$300.
- B. **ASSETS FOR PAYMENT OF SUPPORT** may be applied when a parent has inadequate income to meet his/her child support obligation. If the parent owns assets, he/she may be required to convert all or some portion of said assets to cash for payment of support.
- C. **BASE PRIMARY CHILD SUPPORT** is the minimum amount of child support needed to provide for the children's basic living needs in the State of Hawai'i.
- D. **CHILD CARE EXPENSES** are those actually paid and are needed to allow the custodial parent(s) to work or attend vocational education or training. Child care expenses reflected in the Worksheet should be reasonable considering the financial circumstances of the parents, should not exceed the level required to provide reasonable care for the children and should be allowed only if the custodial parent is employed or attending vocational training.
- E. **CHILDREN:**
1. **LEGAL CHILDREN** means those recognized by statute or court order.
 2. **NUMBER OF CHILDREN** means the number of children of the parents for whom child support is being calculated in the pending case or hearing.
- F. **CHILD SUPPORT NEED** covers minimum monthly needs and costs above the cost of the parent to meet his/her own housing, food and other minimum essential needs. Minimum child support needs also include the cost of health insurance and child care expenses. The minimum child support needs are calculated on lines 4-7 of the Worksheet.
- G. **CUSTODY (for child support purposes):**
1. **EQUAL TIME-SHARING** means that each parent has the child(ren) approximately 183 overnights per year.²⁴

IV. TERMS AND DEFINITIONS

2. **EXTENSIVE TIME-SHARING** means that a parent has the child(ren) more than 143 overnights, but less than 183 overnights, per year.
3. **JOINT PHYSICAL CUSTODY**, is statutorily defined in Hawai‘i as: “physical custody . . . shared by the parents . . . in such a way as to assure the child or children of frequent, continuing, and meaningful contact with both parents . . .”²⁵ Under the Guidelines, child support is based on the number of overnights per year and not on the label given to the time-sharing arrangement (see §IV.G.1 and 2 above.)
4. **PHYSICAL CUSTODY** to one parent (sometimes referred to as the “custodial parent”) for child support purposes is based on the number of overnights that the child(ren) spend(s) with a parent.
5. **SOLE PHYSICAL CUSTODY** to one parent, for child support purposes, means that the other parent has 143 or fewer overnights per year.
6. **SPLIT CUSTODY** means that one parent has sole physical custody of one or more of the children and the other parent has sole physical custody of the remaining child(ren).

H. **HEALTH INSURANCE:** See “Medical” at §IV.K.

I. **INCOME:**

1. **GROSS INCOME** is the total of all incomes of the parent averaged on a monthly basis before taxes, Social Security and other deductions (see §III.F.).

Gross income includes income from all sources that are regular and consistent, including but not limited to:

- a. Employment salaries and wages, tips, commissions, bonuses, profit sharing, deferred compensation, severance pay, and stock options;
- b. Income from overtime and second jobs that occur on a regular basis;
- c. Spousal support received;
- d. Investment income, such as interest, tax exempt interest, dividend income, capital gain income from mutual funds, other capital gains that are of a recurring nature (“recurring nature” is indicated by capital gains regularly reported in the parent’s income tax return – such gains do not have to be the same amount each year);
- e. Pension income;
- f. Trust or estate income;
- g. Annuities;
- h. Social Security benefits received by the parent (see §III.B.);
- i. Veteran’s benefits received;
- j. Military base and special pay and allowances, such as basic allowance for housing (BAH), basic allowance for subsistence (BAS), hazardous duty pay, cost-of-living allowance (COLA), selective reenlistment bonus (SRB), retired/retainer pay, reserve pay, etc.;

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- k. National Guard and reserve drill pay;
- l. Benefits received in place of earned income, such as workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;
- m. Monetary gifts, lottery and gambling winnings that are regular and consistent;²⁶
- n. Income from contractual agreements;
- o. Income from self-employment (see §III.F.);
- p. Fringe benefits, such as use of company car, free housing and reimbursed expenses which reduce personal living expenses; and
- q. Other income.

Gross income excludes spousal support paid and any benefits received from a needs-based public assistance program, including but not limited to:

- a. Temporary Assistance to Needy Families (TANF);
- b. Supplemental Security Income (SSI);
- c. Food Stamps;
- d. Section 8 Housing Allowances;
- e. General Assistance Grants;
- f. Pell Grants and benefits received from the Jobs Training Partnership Act; and
- g. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).

2. **IMPUTED INCOME** may be used when a parent is not employed full-time or is employed below full earning capacity. The reasons for this limitation must be considered.

If a parent's income is limited in order to care for the child(ren) to whom the parents owe a joint legal responsibility, at least one of whom is 3 years of age or younger, then no additional income will be imputed to that parent. If all of the subject child(ren) are over 3 years of age, and the parent that receives support is mentally and physically able to work, and remains at home and does not work, then thirty (30) hours or less of weekly earnings at the minimum wage may be imputed to that parent.²⁷

If a parent's income is limited for any other reason, the parent's income will be determined according to his or her income capacity in the local job market, considering both the reasonable needs of the child(ren) and the reasonable work aspirations of the parent.

3. **NET INCOME** is calculated by deducting from gross income:
- (a) 2009 state and federal taxes and 2009 FICA taxes, in effect on January 1, 2009, for a single taxpayer claiming one exemption, and
 - (b) an additional \$791 for after tax poverty level self support.

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Net Income is **not** take-home pay. Net income is not actual disposable net income. The taxes used in this calculation are not necessarily the actual taxes paid by the parent.

4. **STANDARD OF LIVING ADJUSTMENT (SOLA) INCOME** is gross income minus \$1,038, based on the 2009 federal poverty guidelines for minimum food, clothing shelter and other essential needs of the parent.
 5. **TABLE OF INCOMES** lists the Monthly Gross Income, Net Income, and Standard of Living Adjustment (SOLA) Income. It also calculates 70% of Net Income.
- J. **MAXIMUM CHILD SUPPORT** means that the Total Support Obligation for a parent generally should not exceed that parent's Net Income on Line 2, if the Net Income exceeds \$70 per child.
- K. **MEDICAL:**
1. **CASH MEDICAL** is a provision required by the federal government as part of the Deficit Reduction Act of 2005.²⁸ Where private health insurance is not available to either parent, is not reasonable in cost, or is not accessible to the child(ren), one parent shall be ordered to make cash medical support payments of ten percent (10%) of that parent's net income as determined by the Table of Incomes. The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 of the Worksheets (for the parent who pays) of the Guidelines. The ordered amount may be used toward the cost of health insurance or for medical costs not covered by insurance. Where a parent is receiving state and/or federally funded health insurance for the child(ren), the parent who will be or who is ordered to pay child support shall also be ordered to make cash medical payments, which may be retained by the State (see also §III.D).
 2. **HEALTH INSURANCE** includes coverage obtained through a private insurance company. Medicaid, Quest, and other state and/or federally funded health insurance, are not considered privately obtained health insurance. Privately obtained dental, drug, and vision insurance coverage may be ordered as a part of health insurance by the Court or OCSH where reasonable in cost and availability or is in the best interest of the child(ren) (see §III.D.). The Monthly Health Insurance Expense for Line 6 is the amount that a parent pays monthly for the child(ren)'s coverage over the cost of single person coverage or the additional cost to include the child(ren) to an existing plan with other family members.
- L. **MINIMUM CHILD SUPPORT** is \$70 per month per child. However, exceptional circumstances may apply (see §II.B.2.).
- M. **MONTHLY AMOUNTS** shall be used to present all information to the Court, CSEA or OCSH. Where a parent receives weekly income, multiply the weekly amount by 52 pay periods and divide by 12 months to arrive at a correct monthly amount. Where a parent receives income twice a month (such as on the 1st and 15th of the month) multiply the

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semimonthly amount by 2 to arrive at a correct monthly amount. Where a parent receives income every two weeks (such as every other Friday) multiply the biweekly amount by 26 pay periods per year and divide by 12 months to arrive at a correct monthly amount.

- N. **OBLIGOR** is the parent who makes a child support payment to the other parent. An “Obligor” is the same as a “Payor.”
- O. **PARENT** as used in these Guidelines means any person with a legal obligation of support to a dependent child(ren) and/or adult dependent child(ren).
- P. **PAYOR** is the person who makes a child support payment to the other parent. A “Payor” is the same as an “Obligor.”
- Q. **PRIMARY CHILD SUPPORT NEEDS** means the minimum amount of child support needed to provide for the children’s basic living needs in the State of Hawai‘i (also called “Base Primary Support”) plus expenses for child care and health insurance.
- R. **RECIPIENT** is the person who receives a child support payment.
- S. **STANDARD OF LIVING ADJUSTMENT (SOLA)** allows the child(ren) to share in the parents’ income above the parents’ basic needs so that the child(ren) can appropriately benefit from the parent’s higher standard of living. The SOLA amount is calculated on lines 8-12 of the Worksheet.
- T. **TOTAL CHILD SUPPORT NEED** is the Primary Child Support Need and the SOLA support that would be available and used by the parents on behalf of the child(ren) had the parents remained in one household. The total child support need is calculated on line 13.

¹ Hawaii Revised Statutes (“HRS”) §§571-52.5, 576D-7, 576E-15, 580-47(a)(2006).

² See HRS §§571-52.5, 576D, 576E, and 580-11 (2006). CSEA is not affiliated with the Court and uses an administrative process where CSEA and hearings officers of the OCSH issue decisions relating to child support. The Court, CSEA and OCSH have concurrent jurisdiction in matters concerning child support.

³ See HRS §576D-7(c)(2006).

⁴ See *CSEA v. Doe*, 104 Hawai‘i 449, 91 P.3d 1092 (App. 2004).

⁵ See *Matsunaga v. Matsunaga*, 99 Hawai‘i 157, 53 P.3d 296 (App. 2002); *CSEA v. Doe*, 104 Hawai‘i 449, 91 P.3d 1092 (App. 2004).

⁶ See *Matsunaga v. Matsunaga*, 99 Hawai‘i 157, 53 P.3d 296 (App. 2002) (citing *Richardson v. Richardson*, 8 Haw.App. 446, 808 P.2d 1279 (1991)); *CSEA v. Doe*, 98 Hawai‘i 58, 41 P.3d 720 (App. 2001) (citing *Nabarrete v. Nabarrete*, 86 Hawai‘i 368, 949 P.2d 208 (App. 1997)).

⁷ See *CSEA v. Doe*, 109 Hawai‘i 240, 125 P.3d 461 (2005).

⁸ *Ching v. Ching*, 7 Haw.App. 221, 751 P.2d 93 (1988); *Napoleon v. Napoleon*, 59 Haw. 619, 585 P.2d 1270 (1978).

⁹ *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (2004); *CSEA v. Mazzone*, 88 Hawai‘i 456, 967 P.2d 653 (App. 1998).

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- ¹⁰ *See Dring v. Dring*, 87 Haw. 369, 956 P.2d 1301 (App. 1998); *Tomas v. Tomas*, 7 Haw.App. 345, 754 P.2d 1250 (1988).
- ¹¹ *See CSEA v. Mazzone*, 88 Hawai'i 456, 967 P.2d 653 (App. 1998).
- ¹² *See Mark v. Mark*, 9 Hawai'i 184, 828 P.2d 1291 (App. 1992).
- ¹³ *Nabarrete v. Nabarrete*, 86 Hawai'i 368, 949 P.2d 208 (App. 1997).
- ¹⁴ *CSEA v. Doe*, 92 Hawai'i 276, 990 P.2d 1158 (App. 1999).
- ¹⁵ HRS §576E-14(a) and (d)(2006).
- ¹⁶ HRS §§576D-7(e), 576E-14(d), 580-47(e)(2006).
- ¹⁷ HRS §§576D-7(d), 576E-15, 580-47(c)(2006).
- ¹⁸ HRS §§576D-7(e), 576E-14(d), 580-47(e)(2006).
- ¹⁹ HRS §§ 576D-7(e) and 580-47(c) and (e)(2006); *Davis v. Davis*, 3 Haw. App. 501, 653 P.2d 1167 (1982).
- ²⁰ HRS §§576D-7(d) and 576E-14(c)(2006).
- ²¹ *Yasumura v. CSEA*, 108 Haw. 202, 118 P.3d 1145 (App. 2005).
- ²² Depreciation and/or amortization allowed or allowable under the Internal Revenue Code of 1986 as amended will generally exceed a reasonable amount for ordinary wear and tear. Such adjustments should not be made for minor levels of depreciation or amortization. If any method other than straight line depreciation over the estimated useful life of a capital asset is used, then a suggested estimate of economic depreciation may be found in the Class Life Asset Depreciation Range System (ADR) generated by the Internal Revenue Service.
- ²³ Individuals with income under \$13,000 per month where the primary income comes from self-employment income may use this schedule. Use the schedule to STEP 2 Letter E, NET INCOME SUBJECT TO TAX CALCULATION, then go to regular tables for that amount. SOLA income is calculated in the normal manner.
- ²⁴ *Compare with* HRS §571-46.1 (2006).
- ²⁵ *Compare with* HRS §571-46.1 (2006).
- ²⁶ *Sussman v. Sussman*, 112 Hawai'i 437, 146 P.3d 597 (App. 2006).
- ²⁷ *See* §576D-7(a)(9)(2006).
- ²⁸ Deficit Reduction Act of 2005, Pub.L.No. 109-171, §7307, 120 Stat. 146-47 (2006).