



California Guideline Child Support Calculator

USER GUIDE



California Department of Child Support Services



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We highly recommend that you print this Guide and keep it handy as you enter information in the Calculator fields.

1. About this User Guide

The Department of Child Support Services (DCSS) developed this *California Guideline Child Support Calculator User Guide* (Guide) to help family law professionals, the court and child support participants use the California Guideline Child Support Calculator (Calculator) at www.childsup.ca.gov/calculator. This Guide will help you enter information into the Calculator and understand the results. We highly recommend that you print this Guide and keep it handy as you enter information in the Calculator fields.

The Child Support Formula

California law provides guidelines to courts for setting child support payment amounts. The Calculator is a computer tool that uses those guidelines to calculate appropriate child support payment amounts. To use the Calculator, you must go online to www.childsup.ca.gov/calculator and enter information into the data entry fields (fields) in the Calculator. After the information is entered, the Calculator produces the payment amount.

Child support guidelines are based on each parent's net disposable monthly income and the amount of time the child is cared for by each parent. For the purpose of deciding child support payment amounts, the court considers income from all sources, whether or not it is reported or taxed under federal law. The income can be in the form of money, property or services, and includes:

- Wages from a job
- Tips
- Commissions
- Bonuses
- Self-employment earnings
- Unemployment benefits
- Disability and workers' compensation benefits
- Interest
- Dividends
- Rental income
- Social Security or pensions
- Any payments or credits due or becoming due, regardless of the source, including lottery and prize winnings

The court determines net disposable income for each parent by subtracting certain items from his or her income, including:

- Taxes
- Mandatory union dues
- Mandatory retirement contributions
- Health premiums
- Child or spousal support actually being paid
- Costs of raising children from another relationship

The court uses the net disposable income of each parent and the percentage of time each parent spends with a child to set the child support payment amount.

Why Calculator Results May Differ

After you enter all of the necessary information into the fields, click on the **Calculate** button, and the Calculator provides a calculation of the child support payment that one parent might pay to the other parent based on the information you entered.

The results you get from the Calculator about your situation may be different from results that another user gets. You may find that your attorney, your former spouse's attorney, the family law facilitator, or the court will enter information about your case into the Calculator and get a different result. There are a couple of explanations for this.

First, because different users make different assumptions about the parents' situation, users complete the Calculator fields differently. Users can make different assumptions about such things as: which parent will claim exemptions or the child care credit; the timeshare arrangement between the parents; whether or not sources of income are taxable or nontaxable; whether or not retirement contributions are mandatory; etc.

Second, users may use a different calculator. There are several child support calculators available to users. Although the calculators are very similar, there are small differences in the way the calculators compute child support.

When the parents or their legal representatives go to court for a child support order, the court decides the actual amount of child support to be paid.

Purpose of this Guide

The purpose of this Guide is to help you:

- Navigate through the Calculator
- Understand the type of information to be entered into each field
- Understand how the Calculator uses the information

Guide Organization

In general, this Guide is organized to help you move step-by-step through the Calculator and enter all of the information needed to perform the calculation. In addition, the Guide is organized into general topics listed in the Contents.

2. General Information About the Calculator

Conventions

LINK

When you click on a link (characters appearing in blue and underlined), the link will take you to another location in the Calculator. Some links take you to information pages, and others take you to more detailed Calculator pages.

ICONS

Icons (symbols) are placed throughout the Guide to help you find information:



The **Compass** icon points out information about navigating through the Calculator—how to move from one topic to another, how to enter information, where to look for drop-down boxes, etc.



The **Calculator** icon appears near explanations about the calculation to be performed with the information you enter.



The **Tip** icon points out helpful information to consider when entering information into the field.



The **Magnifying Glass** icon appears next to hints about which documents may contain the information requested, and links to websites where you can find information on-line.



The **Do Not Enter** icon appears when you should disregard a field that is used only by local child support agencies for child support cases.

DATA ENTRY FIELDS (FIELDS)

All references to the Calculator's specific fields are in **bold letters**.

TYPES OF FIELDS

The Calculator collects information with commonly-used types of fields:

Drop-Down Box	▼
Choice 1	
Choice 2	

Drop-Down Box—Click on the down arrow and a list of choices drops down. Click on one of the choices to select it.



Check Box—Clicking on the box inserts a checkmark. Clicking on the box again removes the checkmark.

Blank Box—If a field looks like a blank box, use your keyboard to enter text.



Radio Button—If the circle has a dot in it, it is selected. Clicking on the circle selects the option. Only one option can be selected.

Conversion to Monthly Amounts

Information from paycheck stubs, 1099s, or tax returns about income or deductions must be entered into the Calculator fields as monthly amounts. Use the formulas below to convert them:

If the document reports income and deductions . . .	Do this to convert it to a monthly amount
Annually (for example, a tax return)	Divide the amount by 12 months per year
Weekly (for example, a weekly paycheck stub)	Multiply the amount by 52 and divide by 12
Semi-Monthly (for example, a paycheck stub for a parent that gets paid twice a month)	Multiply the amount by 2
Bi-Weekly (for example, a paycheck stub for a parent that gets paid every other week)	Multiply the amount by 26 and divide by 12

Tips for Using the Calculator

BE PREPARED

To enter information into the Calculator, you will need documents available with income, deduction, and tax information. Have these documents in front of you when you begin entering information into the Calculator. Depending on the parents' situation, documents that may be helpful include:

- This document, the *California Guideline Child Support Calculator User Guide*
- Parents' most recent tax return(s)
- Parents' paycheck stubs
- Parents' W2s or 1099s
- Documents that describe the parents':
 - Disability or unemployment benefits
 - Child care expenses
 - Health insurance premiums
 - Mandatory retirement contributions
 - Necessary job-related expenses not reimbursed by the parent's employer
 - Spousal support paid to other relationships
 - Extraordinary health care expenses
 - Uninsured catastrophic losses
 - Child support paid for children of other relationships

Look through the Calculator fields to see what information you will need, assemble the documents that provide that information, and then begin entering the information into the fields.

If you exit the Calculator, your session will end and you will have to start over. We highly recommend that you print this Guide and keep it handy as you enter information in the Calculator fields.

PREVENT TIMING-OUT

The Calculator has a 30-minute time-out feature. This means that once you start to enter information into the Calculator, the information will be deleted if you stop and leave the Calculator inactive for 30 minutes. You can take longer than 30 minutes to enter information if you keep working, but **you will lose your entries if you leave the Calculator inactive for 30 minutes.** Each time you click on a link or a button, the time-out clock restarts.

If you exit the Calculator, your session will end and you will have to start over.

If you leave the Calculator inactive for 30 minutes, your session will end and you will have to start over.

BE CONSISTENT

To use the Calculator, you must enter information about each of the parents in a specific child support case and the children those parents have in common. The Calculator refers to each parent as Parent 1 and Parent 2. You may assign either parent as Parent 1, but the Calculator may be easier to use if you designate the parent who will have less time with the children as Parent 1. Just be sure to use that same designation each time the Calculator asks for information about that parent.

PROVIDE INFORMATION ABOUT CHILDREN IN COMMON

Enter information about each child Parent 1 and Parent 2 have in common, referring to these children as First-Born, Second-Born, etc. When the Calculator requests information about the First-Born child, it is referring to the oldest child in common to Parent 1 and Parent 2. When the Calculator requests information about the Second-Born child, it is referring to the second child in common to Parent 1 and Parent 2, etc.

PARENTS LIVING APART AND NEITHER PARENT HAS CUSTODY

In this situation, you must run two separate calculations—one for each parent. In the first calculation, enter only Parent 1's information. The result will describe Parent 1's child support obligation. In a second calculation, enter Parent 2's information. The result will describe Parent 2's child support obligation.

ENTER INFORMATION ONLY INTO THE FIELDS THAT APPLY TO THE CASE

Not every field applies to every child support case. Do not enter information into fields that do not apply to your case.

3. Entering Information About Children

The Calculator contains a number of fields to collect information about the children in common to Parent 1 and Parent 2. This section will explain how to enter information into those fields.

Number of Dependents to Use in the Calculation

The number you enter into this field will determine how many children will be considered by the Calculator for the child support order. When you select the number, include only:

- A child in common to the two parents
- A child that the law requires to be supported by both parents



Usually, parents are required to support their child until that child reaches the age of 18. However, the parents are still required to support an unmarried child that turns 18 while the child is still attending high school full time. Some children become “emancipated” before they turn 18. Emancipated means that they are legally adults and parents are no longer required to support them. A child is emancipated if he or she gets married, is in active military service, or gets a court order of emancipation.

Enter the correct number into the **Number of Dependents to Use in the Calculation** field by clicking on the drop-down box and selecting the correct number.



To move forward in the Calculator, click on the **Start button**. The Calculator will take you to the Dependent Information page.

Dependent Information—Include in Calculation

Each child to be included in the calculation is identified as First-Born, Second-Born, etc. If you wish to exclude a child from the calculation, click on the checkbox to remove the checkmark.

Prior Period Date Range

The Calculator allows you to calculate prior support periods for a specified period of time in a previous year.



To calculate support for a period in a previous year, click on the [Not Applicable](#) link and the Calculator will take you to the Prior Period Date Range Detail page. Enter the beginning and ending dates for that period in the **Prior Period Date Range** fields, using the following format:

XX/XX/XXXX.



The **Prior Period Date Range** can only include dates within the same calendar year. Complete a separate calculation for each calendar year if the period you’re using for the calculation falls in more than one calendar year.

Time with Parent 1

The Calculator requires the percentage of time that Parent 1 has custody or visitation with each child. You may enter a percentage if you know what the percentage of time is. However, court orders and child custody agreements often describe time sharing in terms of days, weekends, holidays, etc., with each parent. To help you enter the correct timeshare percentage, the [Advanced](#) link takes you to the Advanced Timeshare page where you can choose a timeshare arrangement.



When you complete the Time with Parent 1 field, it is important to describe the time that Parent 1 actually spends with each child rather than the time that may be described on a previous court order.



The court may decide how to round up or down the amount of time spent with the child. Sometimes the court will use a rounding approach found in that county's local rules.

If you know the percentage of time Parent 1 has custody or visitation, enter the percentage in the field. If you do not know the percentage, click on the [Advanced](#) link and the Advanced Timeshare page will appear.

Advanced Timeshare

The Advanced Timeshare page allows you to select the timeshare arrangement you want to use for your child support calculation.

The Advanced Timeshare page provides 31 timeshare options plus a field to select if you need to describe a different timeshare arrangement. There is also another field for additional timeshare adjustment.

Enter a percentage or click on a timeshare selection for the First-Born child, then repeat the process for the other children included in the calculation.



When you make timeshare selections, do not duplicate days. For example, assume that time with the child for Parent 1 is two three-day weekends per month, plus an annual two-week vacation. For this timeshare arrangement, you would select the appropriate option and then add the two-week vacation using the **Additional Timeshare Adjustment** field. Be careful to add the correct number of days in that field—since three days of the two-week vacation are already accounted for in the **Two 3-day weekends** option, only eleven days of the two-week vacation are considered additional time with Parent 1.



After you have entered the information into the Advanced Timeshare page, click on **OK**. The Calculator will then take you back to the **Time with Parent 1** field. The Calculator will insert the percentage of time in the field for the child. Now you can complete the **Time with Parent 1** field for each additional child listed.

4. Tax Information

The Tax Information section of the Calculator requests information about tax filing status and the number of exemptions for each parent.



Remember to be consistent when identifying each parent. If you identified the father as Parent 1 in the **Time with Parent 1** field, make sure that you enter tax information about the father in the **Parent 1 Tax Information** fields.

Tax Filing Status



In general, the tax filing status for each parent depends on whether the parent is married or unmarried at the end of the calendar year you are using in your calculation, and whether the parents file a tax return separately or with a spouse. The chart below gives you specific examples of tax filing status:

Filing status	When to use
Single	Use this status if the parent is unmarried as of the last day of the calendar year
Head of Household	Use this status if the parent is considered unmarried (as of the last day of the calendar year) and a child in common or a child from another relationship lived in this parent's home for more than half the year
Married Filing Jointly (with other parent)	Use this status if the parents are still married as of the last day of the calendar year and they file a joint tax return
Married Filing Jointly (not with other parent)	Use this status if the parents are not married to each other as of the last day of the calendar year, but the parent has remarried and he or she files a joint tax return with the new spouse
Married Filing Separately (with other parent)	Use this status if the parents are still married as of the last day of the calendar year and they file separate tax returns
Married Filing Separately (not with other parent)	Use this status if the parents are not married to each other as of the last day of the calendar year, but the parent has remarried and he or she files a separate tax return

Choose the appropriate **Tax Filing Status** for each parent from the drop-down box.



You may find tax filing status information on the parents' tax return(s). However, status may differ from the tax return as a result of separation, dissolution, or remarriage. You can find additional information about tax filing status at the following sources:

- *IRS Teletax Topic 353*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc353.html
- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040gi.pdf
- *IRS Publication 501*, www.irs.gov/pub/irs-pdf/p501.pdf (See *Filing Status*)

Number of Tax Exemptions

Exemptions reduce the taxable income of the parent claiming the exemption. Usually a parent can claim an exemption for himself or herself and one for each person claimed as a dependent.

An individual can be claimed as an exemption on only one tax return. Here are some examples:

- Assume that the parents file separately and have one child together. Only one of the parents may claim that child as an exemption.
- Assume that the parents file jointly and have one child together. That child works and files a tax return. The child may be claimed as an exemption on only one return. Thus, either the parents claim the child as an exemption on their joint return, or the child claims the exemption on his or her return.
- Assume that the parents are not filing jointly with each other and they have two children in common. One parent or the other may claim the exemption for both children, or each parent may claim one child as an exemption on his or her return, depending on the dependency qualification rules. However, sometimes a parent will sign IRS Form 8332, which gives the other parent the right to claim one or more exemptions on their return which he or she could not claim otherwise.



You can find tax exemption information on the parents' tax return(s). However, the number of exemptions may differ from the tax return as a result of separation, dissolution, or remarriage. Generally, the parent with more than 50 percent of time with the child is entitled to claim the exemption for that child. However, the parents may agree to shift the exemption to the other parent. You can find additional information about tax exemptions as follows:

- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040gi.pdf
- *IRS Form and Instructions to Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents*, www.irs.gov/pub/irs-pdf/f8332.pdf



Once you have completed the tax information for both parents, click on the **Change Tax Settings** link, which takes you to the Tax Setting Detail page.

5. Change Tax Settings

Child support payments are calculated by comparing the net disposable income of each parent. In order to compare net disposable income, the tax settings for the Calculator must be set to factor in tax deductions and tax credits for each parent's income. This section of the Guide explains how to enter the correct state and federal tax setting information.

Federal Tax Setting Information

FEDERAL INCOME TAX SETTING CHECKBOXES

The following table provides information about the checkboxes you should check for each parent:

Include Self-Employment Taxes	Leave this box checked if the parent has over \$400 of net earnings from self-employment during the calculation period.
Include Federal Insurance Contributions Act	Leave this box checked if the parent is employed during the calculation period by an employer that withholds tax from the parent's wages, commissions, mileage or travel reimbursements, or bonuses.
Include Medicare	Leave this box checked if the parent is employed during the calculation period by an employer that withholds tax from the parent's wages, commissions, mileage or travel reimbursements, or bonuses.
Include Advanced Earned Income Credit	Leave this box checked.

NUMBER OF CHILDREN FOR CHILD CARE CREDIT

Generally, a parent may claim a child care credit if the parent pays someone to care for his or her dependent child under the age of 13. Enter the number of children that qualify in the **Number of Children for Child Care Credit** field.

You may find the number of children the parent may claim on the parent's tax return. However, you should check the publications below to make sure that the parent may still claim the credit. Information about child and dependent care expenses is available as follows:



- *IRS Teletax Topic 602, Child and Dependent Care Credit*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc602.html
- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040.pdf (See *Credit for Child and Dependent Care Expenses*)
- *IRS Publication 503, Child and Dependent Care Expenses*, www.irs.gov/pub/irs-pdf/p503.pdf

NUMBER OF CHILDREN FOR EARNED INCOME CREDIT

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under a threshold amount. A tax credit usually means that the parent will owe less tax. The EIC rules may be affected if the parent has a qualifying child. You may find the number of children the parent may claim on the parent's tax return. However, you should check the publications below to make sure that the parent may still claim the credit, and whether the parent has one or more qualifying children. Information about the EIC is available as follows:



- *IRS Teletax Topic 601, Earned Income Tax Credit (EIC)*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc601.html
- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040.pdf (See *Earned Income Credit (EIC)*)
- *IRS Publication 596, Earned Income Credit (EIC)*, www.irs.gov/pub/irs-pdf/p596.pdf

Enter the number of children that qualify in the **Number of Children for Earned Income Credit** field.

NUMBER OF CHILDREN FOR CHILD TAX CREDIT

The Child Tax Credit is a tax credit toward the parent's federal taxes. This field collects the number of children that qualify the parent for the credit. A qualifying child is one who:

- Is a United States (US) citizen, a US resident, or a US national;
- Is under age 17 at the end of the calendar year in which the tax year begins;
- Is the parent's son; daughter; stepson; stepdaughter; legally adopted child or a child placed with you for legal adoption; brother; sister; stepbrother; stepsister; foster child placed with the parent by an authorized placement agency or by a court order; or a descendant of any such person; and
- Lives with the parent for more than one-half of the year; or is treated as your qualifying child under the special rule for parents who are divorced, separated, or living apart.



Sometimes a parent will sign *IRS Form 8332*, which gives the other parent the right to claim one or more exemptions. The exemption and the Child Tax Credit must always be claimed by the same parent.

Enter the number of children that qualify for the credit in the **Number of Children for Child Tax Credit** field.



Information about the Child Tax Credit is available as follows:

- *IRS Teletax Topic 606, Child Tax Credit*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc606.html
- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040.pdf (See *Child Tax Credit*)
- *IRS Publication 972, Child Tax Credit*, www.irs.gov/pub/irs-pdf/p972.pdf
- *IRS Form and Instructions to Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents*, www.irs.gov/pub/irs-pdf/f8332.pdf

State Tax Setting Information

STATE TAX FILING STATUS

For taxable years beginning on or after January 1, 2007, registered domestic partners under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately tax filing status. Click on the drop-down arrow and select the appropriate California tax filing status for the parent. Information about State tax filing status for registered domestic partners is available at http://www.ftb.ca.gov/forms/07_forms/07_737.pdf.

STATE INCOME TAX SETTING CHECKBOXES

The following table provides information about which boxes you should check for each parent:

Include State Income Taxes	Uncheck this box only if the parent resides in another state and that state does not tax income.
Include California State Disability Insurance	Leave this box checked if the parent's employer withholds California State Disability Insurance or Voluntary Plan Disability Insurance from his or her wages.
Include Dependency Credit for Dependent Parents	Check this box if the parent: <ul style="list-style-type: none"> • Was married at the end of the calendar year and files using the Married Filing Separate tax filing status; • The parent's spouse was not a member of his or her household during the last six months of the year; and • The parent furnished over one-half of the household expenses for his or her dependent mother or father's home.
Include Joint Custody Head of Household Credit	Check this box if the parent: <ul style="list-style-type: none"> • Is not married at the end of the calendar year or does not have his/her spouse as a member of his/her household during the entire year. • Maintains a home for at least one dependent child between 146 and 219 days of the year under a decree of dissolution or separate maintenance or under a written agreement between the parents. • Furnishes over one-half of the cost of maintaining the home during the year.
Include Renter's Credit	Leave this box checked if the parent qualifies for the Nonrefundable Renter's Credit. To qualify, the parent must meet all of the requirements at the following link: <p>www.ftb.ca.gov/individuals/faq/ivr/203.html</p>

**NUMBER OF CHILDREN FOR CHILD CARE CREDIT**

The State Child and Dependent Care Expenses Credit is a percentage of the federal Child and Dependent Care credit. The rules for the federal and California child care credit are a bit different.

You may find the number of children for the California Child Care Credit on the parent's 540 or on the parent's form 3506 attached to the 540. Information about the California Child Care Credit is available at:

- *Instructions for Form FTB 3506, Child and Dependent Care Expenses Credit*, www.ftb.ca.gov/forms/06_forms/06_3506.pdf

Enter the number of children for child care credit.

OTHER STATE TAX RATE

If the parent's income is earned in another state, enter the other state's income tax rate into the **Other State Tax Rate** field.

Deduction Type

Deduction Type should be selected only when Parent 1 and Parent 2 are married to each other, but filing separately.

If the parents file Married Filing Separately and one parent itemizes deductions, the other parent may not claim the **Standard Deduction**. If you select **Itemized Deductions** for Parent 1, you should check **Itemized Deductions** for Parent 2. If you check **Standard Deduction** for Parent 1, you should check **Standard Deduction** for Parent 2.



You may find out whether the parent itemized deductions or claimed the Standard Deduction on the tax return. Information about Itemized Deductions and the Standard Deduction is available as follows:

- *IRS Teletax Topic 551, Standard Deduction*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc551.html
- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040.pdf (See *Itemized Deductions or Standard Deduction*)
- *IRS Publication 501*, www.irs.gov/pub/irs-pdf/p501.pdf (See *Standard Deduction*)



After you have checked the **Deduction Type**, click **OK**. The Calculator will take you back to the main data entry page.

6. Parents Living Together Without Custody of Children

Check the **Parents Living Together Without Custody of Children** checkbox if Parent 1 and Parent 2 are living together and neither has custody of the children they have in common.



If the parents are living apart and neither parent has custody of the children they have in common, see Tips for Using the Calculator on pages 8-9.

For help converting numbers to monthly amounts, see page 8.

7. Monthly Income Information

This section of the Calculator collects information about monthly income. You can find the information on the parent’s paycheck stubs, W-2s, 1099s, tax returns, or income and expense statements. Note that each field has an “[Itemize](#)” link next to it for each parent. If you click on the “[Itemize](#)” link, the Calculator will take you to a Monthly Income Detail page for that parent.

Wages/Salary

The **Wages/Salary** field collects information about wages/salary paid to the parent by the employer.



You may find parent’s wages/salary on his or her income tax return, or on the parent’s W-2 in Box 1. For information about wages and salary, see either of the following:

- *IRS TeleTax Topic 401, Wages and Salaries*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc401.html
- *IRS Instructions for Form 1040*, www.irs.gov/pub/irs-pdf/i1040.pdf



Enter the monthly wages into the field. If the document you are referring to for wages and salary is a W-2, tax return, weekly, semi-monthly, or bi-weekly paycheck stub, click on the [Itemize](#) link, and the Calculator will take you to the Monthly Income Detail page.



The Presumed Income checkbox is used only by Local Child Support Agencies.

If the parent is paid an hourly wage or if you have a paycheck stub, a W-2, tax return or some other document that has information about salary paid weekly, bi-weekly, semi-monthly or hourly, you can use the **Wages/Salary Converter**.

Use the examples in the table below to help you enter information into the Converter and find out how much monthly income the parent earns.

Parent receives an hourly wage	<p>In the Earned Income Frequency drop-down box, click on Hourly.</p> <p>In the Earned Income Amount field, enter the hourly wage amount.</p> <p>In the Hours/Week field, enter number of hours worked per week.</p>
Parent receives a salary bi-weekly	<p>In the Earned Income Frequency drop-down box, click on Bi-weekly.</p> <p>In the Earned Income Amount field, enter amount earned every two weeks.</p>
Parent receives a salary semi-monthly	<p>In the Earned Income Frequency drop-down box, click on Semi-monthly.</p> <p>In the Earned Income Amount field, enter amount earned twice a month.</p>
You only have information from a tax return or a W-2 form, and the parent is a wage earner.	<p>In the Earned Income Frequency drop-down box, click on Annual.</p> <p>In the Earned Income Amount field, enter the amount that appears on line 7 of the tax return, or Box 3 of the W-2.</p>

For help converting numbers to monthly amounts, see page 8.

Parent's paycheck varies between pay periods because the parent works irregular hours or overtime. Using the **Amount Year-to-Date** field will average the income amounts over the period of time you enter into the **Start Date** and **End Date** fields.

In the **Earned Income Frequency** drop-down box, click **Year-to-Date**.

In the **Amount Year-to-Date** field, enter the amount of wages the parent was paid.

In the **Start Date** field, enter the date of the first day of the first period you are including in the calculation.

In the **End Date** field, enter the last day of the last pay period you are including in the calculation.

Parent earns minimum wage

In the **Earned Income Frequency** drop-down box, click on **Minimum Wage (\$/Hour)**.

In the **Hours/Week** field, enter the average hours worked per week.

In the **Minimum Wage** drop-down box, select the minimum wage that applies to the parent.

Self-Employment Income

Self-employment income is gross income minus business expenses.



The court may look carefully at business expenses and may disallow some expenses, such as depreciation or automobile expenses for personal use, excess compensation to members of the parent's household, etc., depending on the facts and circumstances of the case.

Remember, the amount you enter into the **Self-Employment Income** field must be a monthly amount.



You may find the self-employment income amounts on Schedule C of the tax return. Information about self-employment income is also available as follows:

- *IRS Teletax Topic 407, Business Income*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc407.html
- *IRS Teletax Topic 408, Sole Proprietorship*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc408.html
- *IRS Instructions for Schedule C*, www.irs.gov/pub/irs-pdf/i1040sc.pdf
- *IRS Publication 535, Business Expenses*, www.irs.gov/pub/irs-pdf/p535.pdf

Unemployment Compensation/Paid Family Leave

Unemployment compensation includes any amounts received under federal or state unemployment compensation laws. Remember, the amount you enter into this field must be a monthly amount.

Paid Family Leave is unemployment compensation disability insurance paid to workers who suffer a wage loss when they take time off to care for a seriously ill family member or bond with a new minor child.

You may find the unemployment compensation/SDI/Paid Family Leave Insurance benefits amounts on the parent's tax return or on the parent's IRS Form 1099-G. Information about these benefits is available as follows:

- *IRS Teletax Topic 418, Unemployment Compensation*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc418.html
- *IRS Form 1099-G, Certain Government Payments*, www.irs.gov/pub/irs-pdf/f1099g.pdf



Disability (Taxable)

Taxable disability benefits include any amount the parent receives for disability through an accident or health insurance plan paid for by his or her employer.

For help converting numbers to monthly amounts, see page 8.



If both the parent and his or her employer paid the premiums for the plan, only the amount the parent receives due to the employer's payments is considered a taxable disability benefit. This is the amount you should enter into the **Disability (Taxable)** field.

If the parent pays the entire cost of a health or accident insurance plan, the disability benefit should not be included in the **Disability (Taxable)** field.

Remember, the amount you enter into this field must be a monthly amount.

You may find the information about disability benefits on the parent's tax return or paycheck stub. The parent's paycheck stub may contain information about disability premiums paid by the employer. Information about disability income is available at:

- *IRS Publication 525, Taxable and Nontaxable Income*, www.irs.gov/pub/irs-pdf/p525.pdf (See *Sickness and Injury Benefits*)

Other Taxable Income



In the previous fields, the Calculator requested information about the parent's wages and salary, self-employment income, unemployment compensation, and disability benefits. The **Other Taxable Income** fields collect information about other sources of income, including capital gains from the sale of stock or real estate, business income, dividends, royalties, etc.

On the Monthly Income Detail page, enter amounts of income into all of the fields that apply to the parent. Remember, the amount you enter into the **Other Taxable Income** fields must be a monthly amount.

The table below helps you find information about the parent's other taxable income sources.

Name of field	Explanation/Where to find information on tax return	Where to find IRS reference
Short-Term Capital Gains	Schedule D of the parent's tax return You may enter either a positive or a negative number in the Short Term Capital Gains field.	<i>IRS Instructions for Schedule D</i> , www.irs.gov/pub/irs-pdf/i1040sd.pdf 
Long-Term Capital Gains	Schedule D of the parent's tax return You may enter either a positive or a negative number in the Long-Term Capital Gains field.	<i>IRS Instructions for Schedule D</i> , www.irs.gov/pub/irs-pdf/i1040sd.pdf
Line 4e from IRS Form 4952	Information about the Investment Interest Expense Deduction can be found on IRS Form 4952. You may enter only a positive number in the Line 43 from Form 4952 field.	<i>IRS Form 4952</i> , www.irs.gov/pub/irs-pdf/f4952.pdf
Unrecaptured Section 1250 Gain	Schedule D of the parent's tax return You may enter either a positive or a negative number in the Unrecaptured Section 1250 Gain field.	<i>IRS Instructions for Schedule D, Instructions for the Unrecaptured Section 1250 Gain Worksheet</i> , www.irs.gov/instructions/i1040sd/ch02.html
Nonqualified Dividends	Nonqualified/ordinary dividends are distributions of money, stock or other property usually paid by a corporation. You may find the parent's nonqualified dividends reported on his or her tax return—see the Ordinary Dividends line.	<i>IRS Teletax Topic 404, Dividends</i> , www.irs.gov/taxtopics/tc404.html <i>IRS Publication 550, Investment Income and Expenses</i> , www.irs.gov/pub/irs-pdf/p550.pdf

Name of field	Explanation/Where to find information on tax return	Where to find IRS reference
Qualified Dividends	<p>Qualified dividends are ordinary dividends subject to a special tax rate.</p> <p>You may find the parent's qualified dividends reported on his or her tax return. You may also find qualified dividends in Box 1b of IRS Form 1099-DIV.</p>	<p><i>IRS Teletax Topic 404, Dividends,</i> www.irs.gov/taxtopics/tc404.html</p> <p><i>IRS Publication 550, Investment Income and Expenses,</i> www.irs.gov/pub/irs-pdf/p550.pdf</p>
Interest Received	<p>Interest may be taxable or nontaxable. For example, interest earned on a savings account is taxable, while interest earned on savings bonds may not be taxable. Enter only taxable interest into the Interest Received field.</p> <p>You may find interest received amounts on the parent's tax return. You may also find the Interest amount on the parent's IRS Form 1099-OID.</p>	<p><i>IRS Instructions for form 1040,</i> www.irs.gov/pub/irs-pdf/i1040sa.pdf (See <i>Taxable Interest</i>)</p>
Operating Losses and Other Income	<p>Operating Losses and Other Taxable Income is other taxable income not described in the other data entry fields in this table. These amounts can include pensions and annuities, rental real estate gains/losses and miscellaneous income. Do not include income from prior year state tax refunds.</p> <p>You may enter either a positive or a negative number in the Operating Losses and Other Income field.</p>	
Royalties	<p>Royalties are payments made to the developer of a work or product such as a computer program, movie, book, etc. Usually royalties are a percentage of profits from the sale of or use of the product.</p>	
Rental Income	<p>Rental Income is the amount of rent before subtracting maintenance and other operating costs. You may find rental income amounts on the parent's tax return.</p> <p>Do not subtract depreciation; that amount should be entered into the Depreciation or Other field.</p>	<p><i>IRS Publication 527, Residential Rental Property,</i> www.irs.gov/pub/irs-pdf/p527.pdf</p>
Other Taxable Income Adjustments	<p>To calculate this field, add up the Adjusted Gross Income items from the parent's tax return, except alimony and one-half of self-employment tax. Show the result as a negative (minus) number, because the adjustments reduce income. Then add the California state tax refund, and enter the total amount.</p>	

For help converting numbers to monthly amounts, see page 8.



Other Nontaxable Income

Although a parent does not have to pay tax on it, nontaxable income is still considered when calculating child support payments because it affects tax calculations or adds to income available for child support.

SIGNIFICANT OTHER/NEW MATE INCOME

Significant Other/New Mate Income is used when there is a case of extreme and severe hardship to the supported child. The Calculator does not add the **Significant Other/New Mate** income available for child support. Instead, the Calculator displays the amount on the results page after the calculation. This information is then available for the court to consider when setting the child support order. The court must balance whether including that income would lead to extreme and severe hardship to any child supported by the other parent or that parent's significant other or new mate.

TAX-EXEMPT INTEREST

This field collects information about the parent's interest income that is not taxed, such as interest from municipal and savings bonds. Enter the monthly amount in the **Tax-Exempt Interest** field.



You may find tax-exempt interest amounts on the parent's tax return or in Box 8 on the parent's *IRS Form 1099-INT*. Information about tax-exempt interest is available as follows:

- *IRS Teletax Topic 403, Interest Received*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc403.html
- *IRS Instructions for form 1040*, www.irs.gov/pub/irs-pdf/i1040sa.pdf (See *Taxable Interest*)

DEPRECIATION OR OTHER

Depreciation is an income tax deduction that allows a taxpayer to recover the cost of deterioration of business property such as buildings, machinery, vehicles, furniture, equipment, patents, copyrights, and computer software. Enter the monthly amount in the **Depreciation or Other** field.



You may find the amount of depreciation on Schedule C of the parent's tax return. Information about depreciation is also available at:

- *IRS Instructions Schedule C*, www.irs.gov/pub/irs-pdf/i1040sc.pdf (See *Taxable Interest*)

DISABILITY

California State Disability Insurance (SDI) is a partial wage-replacement insurance plan for California workers. SDI provides short-term benefits, paid by California to eligible workers who suffer a loss of wages when they are unable to work due to a NON-WORK-RELATED illness or injury, or a medically disabling condition from pregnancy or childbirth.

This field collects information about nontaxable disability payments—for example, Department of Veterans Affairs (VA) disability benefits and VA retirement benefits. Enter the monthly amount of nontaxable disability benefit payments in the **Disability** field.

WORKERS' COMPENSATION

Workers' Compensation benefits are payments made to individuals injured on the job. Enter the monthly amount of Workers' Compensation benefits received by the parent in the **Workers' Compensation** field.

For help converting numbers to monthly amounts, see page 8.

Public Assistance/Supplemental Security Income

Public Assistance is financial support from a government agency, such as cash aid or food stamps.

Supplemental Security Income (SSI) is a federal income supplement program designed to help aged, blind, and disabled people who have little or no income. SSI provides cash to meet basic needs for food, clothing, and shelter.

Enter the monthly amount of such income into the **Public Assistance** field.

Child Support Received

If the parent receives child support from another relationship, enter the monthly amount into the **Child Support Received** field. This field supplies information for the court, but child support from another relationship is not counted as income for purposes of this child support calculation.

Social Security Income (Nontaxable)

Certain nontaxable Social Security benefits are considered income for the purpose of calculating child support. Enter the monthly amount into the **Social Security Income (Nontaxable)** field.

You may find the total Social Security benefits paid to the parent on *IRS Form SSA-1099* in Box 3. To find out what portion of that amount is taxable and what portion is nontaxable, information is available at:

- *IRS Tax Topic 423, Social Security and Equivalent Railroad Retirement Benefits*, www.irs.gov/taxtopics/tc423.html
- *IRS Instructions for form 1040*, www.irs.gov/pub/irs-pdf/i1040sa.pdf (See *Social Security Benefits*)
- *IRS Publication 915, Social Security and Equivalent Railroad Retirement Benefits*, www.irs.gov/pub/irs-pdf/p915.pdf



For help converting numbers to monthly amounts, see page 8.

8. New Spouse Income

The Calculator requests information about income that a parent's new spouse or registered domestic partner receives. The information is used to calculate the tax, but is not added to the income considered when calculating child support payments.

Wages/Salary

This field collects information about wages or salary paid by an employer to a new spouse. Enter the monthly wages into the **Wages/Salary** field.



You may find wages/salary information for the new spouse on his or her income tax return, or on his or her W-2 in Box 1. For information about wages and salary, see:

- *IRS TeleTax Topic 401, Wages and Salaries*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc401.html
- *IRS Instructions for Form 1040*, www.irs.gov/pub/irs-pdf/i1040.pdf

Self-Employment Income

This field collects information about the self-employment income earned by a parent's new spouse. Self-employment income is gross income minus business expenses. Remember, the amount you enter into the **Self-Employment Income** field must be a monthly amount.



You may find the new spouse's self-employment income amount on Schedule C of the parent's income tax return. Information about self-employment income is also available at:

- *IRS Teletax Topic 407, Business Income*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc407.html
- *IRS Teletax Topic 408, Sole Proprietorship*, available at 1-800-829-4477 and at www.irs.gov/taxtopics/tc408.html
- *IRS Instructions for Schedule C*, www.irs.gov/pub/irs-pdf/i1040sc.pdf
- *IRS Publication 535, Business Expenses*, www.irs.gov/pub/irs-pdf/p535.pdf

Spousal Support Paid Other Relationship

This field is used to collect the monthly amount of spousal support the new spouse is required to pay for another relationship.

Retirement Contribution if Adjustments to Income

This field collects information about retirement contributions made by the new spouse that adjust his or her income. Sometimes part of retirement contributions are "tax-deferred," meaning that the employee receives the contributions now, but does not have to pay tax on the contributions until retirement. When a retirement contribution is tax-deferred, there is an adjustment to income.

Enter the monthly amount of the tax-deferred retirement contribution into the field.



You may find information about tax-deferred retirement contributions by comparing Box 1 to Box 5 of the parent's W-2. The difference in the amounts in these two boxes is the amount of tax-deferred income contributed to a retirement plan. You may also find information about tax-deferred retirement contributions on the new spouse's paycheck stub.

For help converting numbers to monthly amounts, see page 8.



Required Union Dues

For some jobs, an employee is required to pay union dues as a condition of employment. This field collects the monthly amount of union dues a parent's new spouse is required to pay.

Necessary Job-Related Expenses

This field collects the monthly amount of necessary job-related expenses a new spouse pays.

You may find the new spouse's necessary job-related expenses on his or her income tax return on Schedule A. Information about necessary job-related expenses is also available at:

- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf

Imputed Income

When a parent has the ability to earn income, but is not earning up to his or her ability, you may use the parent's "imputed income" to calculate child support. Imputed income is the income the parent has the ability to earn.

If you used imputed income in this calculation, use this field to describe if **None**, **Some**, or **All** of the parent's income is imputed. This field is for informational purposes only and does not have any effect on the child support calculation.



Submit Income Information

Once you have completed all the fields on the Monthly Income Detail page, click on **OK** to go to the main data-entry page.

For help converting numbers to monthly amounts, see page 8.

9. Monthly Deduction Information

In this section, you enter certain types of expenses for each parent. Some of the expenses are tax deductions, which reduce the amount of taxes a parent must pay, making more income available for child support. Some expenses in this section are not tax deductions, but are allowed to reduce the income considered when calculating child support. You may find expense information on paycheck stubs, 1099s, tax returns, or income and expense statements.

Child Support Paid (Other Relationships)

This field collects the monthly amount of court ordered child support that the parent actually pays to support a child from a different relationship. (See Conversion to Monthly Amounts, page 8.)

Spousal Support Paid This Relationship

This field collects information about spousal support payments the parent must pay by a previous court order—and which the parent is actually paying to the other parent in this child support case.

Property Tax

This field collects information about the monthly amount of property tax the parent is allowed to deduct under federal law.

You may find the property tax amount on the parent's property tax statement from the County Assessor, or on her his or her income tax return on Schedule A. Information about property tax reported on the income tax return is available at:

- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf



Mortgage Interest

The Mortgage Interest field collects information about the monthly amount of mortgage interest the parent is allowed to deduct under federal law.

You may find the parent's mortgage interest amount on the parent's mortgage statement or on his or her income tax return on Schedule A. Information about mortgage interest reported on the income tax return is available at:

- *IRS TeleTax Topic 504, Home Mortgage Points*, www.irs.gov/taxtopics/tc504.html
- *IRS TeleTax Topic 505, Interest Expense*, www.irs.gov/taxtopics/tc505.html
- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf
- *IRS Publication 936, Home Mortgage Interest Deduction*, www.irs.gov/pub/irs-pdf/p936.pdf



Other Itemized Deductions

If the parent used the standard deduction, you need not enter information into this field. (See Deduction Type, page 17.)

If the parent itemizes deductions, complete the following fields.

OTHER MEDICAL EXPENSES

This field collects information about the parent's tax deductible medical and dental expenses such as examinations, x-rays, prescriptions, hospital care, nursing help, eyeglasses, hearing aids, crutches, wheelchairs, guide dogs, etc. Enter the monthly amount of deductible medical expenses into the field.

For help converting numbers to monthly amounts, see page 8.



You may find information about deductible medical and dental expenses at:

- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf
- *IRS TeleTax Topic 502, Medical and Dental Expenses*, www.irs.gov/taxtopics/tc502.html
- *IRS Publication 502, Medical and Dental Expenses*, www.irs.gov/pub/irs-pdf/p502.pdf

DEDUCTIBLE INTEREST EXPENSES

This field collects information about specific types of interest expenses that are deductible from taxes. Enter the monthly amount of **Deductible Interest Expenses** into the field.

You may find the parent's deductible interest amount on Schedule A of the parent's income tax return. Information about deductible interest is available at:



- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf

CONTRIBUTION DEDUCTION

This field collects information about tax-deductible charitable contributions. Contributions to religious, charitable, educational, scientific, or literary organizations are generally deductible. Enter the monthly amount into the **Contribution Deduction** field.

You may find the contribution deduction amount on Schedule A of the income tax return. For information about what contributions are deductible see:



- *IRS TeleTax Topic 506, Contributions*, www.irs.gov/taxtopics/tc506.html
- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf
- *IRS Publication 526, Charitable Contributions*, www.irs.gov/pub/irs-pdf/p526.pdf
- *IRS Publication 561, Determining the Value of Donated Property*, www.irs.gov/pub/irs-pdf/p561.pdf

MISCELLANEOUS ITEMIZED

This field collects the monthly amount of miscellaneous deductions itemized by a parent.

You may find miscellaneous itemized deductions on Schedule A of the parent's tax return. See additional information at:



- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf

Required Union Dues

For some jobs, an employee is required to pay union dues as a condition of employment. This field collects the monthly amount of union dues a parent is required to pay.

You may find required union dues on Schedule A of the parent's tax return. See additional information about required union dues at:



- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf

Health Insurance Premium

This section of the Calculator collects information about health insurance premiums a parent pays for himself or herself and for any children the parent is obligated to support. The premiums are either paid directly to the health insurer or are deducted from the parent's paycheck.

Select **Pre-Tax** if the employer deducts the health insurance premium payment from the parent's wages/salary before taxes are deducted from the wages/salary.

Select **Post-Tax** if the parent's employer deducts taxes from the wages/salary and then deducts the health insurance premium or if the parent pays the premium directly.

If the parent pays his or her health insurance premium out of pocket directly to an insurance company, enter the monthly amount of the health insurance premium the parent pays in the **Paid by Party** field.

For help converting numbers to monthly amounts, see page 8.



If the parent's health insurance premium is paid through a paycheck deduction, enter the monthly amount of the health insurance premium that the employer deducts from the paycheck into the **Wage Deduction** field.

You may find health insurance premiums deducted from wages on the parent's paycheck stub. The check stub will also describe whether the deduction is pre-tax or post-tax.

Mandatory Retirement Contributions

Some employers require employees to make retirement contributions. These deductions from income are taken into account when calculating child support.

Some mandatory retirement contributions qualify for tax deferral, which affects the amount of income available for child support.

401(k) contributions are usually voluntary. If a parent is contributing to a 401(k) or any other voluntary plan, this information can be entered in the Non-Qualifying Contributions field.

QUALIFIED ADJUSTMENT TO INCOME

This field collects the monthly amount of mandatory retirement contributions that qualify for tax deferral.



You may find information about tax-deferred retirement contributions by comparing Box 1 to Box 5 of the parent's W-2. If the amounts in these two boxes is different, then the difference between the two boxes is the amount of tax-deferred income contributed to a retirement plan.

You may also find information about tax-deferred retirement contributions on the parent's paycheck stub.

NONQUALIFYING CONTRIBUTIONS

Use this field to enter tax-deferred voluntary retirement contributions.



You may find information about nonqualifying retirement contributions by comparing Box 1 to Box 5 of the parent's W-2. If the amounts in these boxes are the same, then none of the retirement contributions qualified for tax deferral.

Now look at the parent's paycheck stub for the amount of retirement contributions. Since none of the contributions are tax-deferred, the entire amount of the retirement contributions are nonqualifying contributions.

Other Guideline Deductions

To complete the input of remaining deductions, enter information in the fields described below.

SPOUSAL/OTHER PARTNER SUPPORT PAID OTHER RELATIONSHIPS

This field collects information about court-ordered spousal/partner support that the parent must pay and is actually paying. Spousal support paid to another spouse or partner is tax-deductible to the parent who pays the support. Enter the amount of support the parent pays monthly into the **Spousal/Other Partner Support Paid Other Relationships** field.

NECESSARY JOB-RELATED EXPENSES

Enter in this field the monthly amount of necessary job-related expenses paid by the parent.

To find out which job-related expenses are considered necessary, see:

- *IRS Instructions for Schedules A & B*, www.irs.gov/pub/irs-pdf/i1040sa.pdf

For help converting numbers to monthly amounts, see page 8.

Other Tax Deductions

The tax deduction fields in the Calculator do not list all possible deductions. The **Other Tax Deductions** fields collect information about tax deductions not otherwise collected.

ADJUSTMENTS TO INCOME

Enter voluntary retirement contributions that qualify for tax deferral, including 401(k), 457, and 403 plans.

For more information about deduction of retirement plan contributions, see:

- *IRS TeleTax Topic 424, 401(k) Plans*, www.irs.gov/taxtopics/tc424.html
- *IRS TeleTax Topic 451, Individual Retirement Arrangements (IRAs)*, www.irs.gov/taxtopics/tc451.html
- *IRS Publication 525, Taxable and Nontaxable Income*, www.irs.gov/pub/irs-pdf/p525.pdf
(See *Retirement Plan Contributions*)

OTHER DISCRETIONARY DEDUCTIONS

Use this field to enter monthly amounts of withheld state and local taxes. Do not include any penalties or interest in the amount you enter.

You may find withheld state and local income taxes on the parent's W-2, the 1099-MISC, or Schedule A of the parent's tax return.

Alternative Minimum Tax Information (IRS Form 6251)

Alternative minimum tax (AMT) is a federal tax that applies to certain taxpayers—individuals or married couples who have certain types of income or who qualify for certain deductions may have to pay AMT. Remember to enter monthly amounts in the AMT fields.

AMT is reported on IRS form 6251. More information is available at www.irs.gov/pub/irs-pdf/i6251.pdf

For help converting numbers to monthly amounts, see page 8.

10. State Adjustments Type

This section explains how to enter information about California tax adjustments.

Enter information into the **State Adjustments to Income** field and the **State Adjustments to Itemized Deductions** field only if the parent itemizes deductions on his or her tax return.

Because California tax law is very similar to federal tax law, California tax returns start with the amount of federal Adjusted Gross Income and “adjust” it to calculate California tax liability.

State Adjustments to Income



You will find the California adjustments to income on Part 1 of *Schedule 540 CA*. For more information about California adjustments to income, see www.ftb.ca.gov/forms/06_forms/06_540cains.pdf

Enter the total amount of the income adjustments (the total of Part I, line 37 on the *2005 Schedule 540 CA*) into the **State Adjustments to Income** field. Remember, the amount you enter into this field must be a monthly amount.

State Adjustments to Itemized Deductions



You will find the California adjustments to itemized deductions on Part II of *Schedule 540 CA*. For more information about California state adjustments to income, see www.ftb.ca.gov/forms/06_forms/06_540cains.pdf

Enter the total amount of the income adjustments (the total of Part II, line 44 on the *2005 Schedule 540 CA*) into the **State Adjustments to Itemized Deductions** field. Remember, the amount you enter into this field must be a monthly amount.

For help converting numbers to monthly amounts, see page 8.

11. Monthly Hardship Deduction Expenses

This section collects information about the hardships courts are allowed (but not required) to consider when ordering a parent to pay child support. The specific hardships include: extraordinary health expenses; uninsured catastrophic losses; and a parent's obligation to pay basic minimum living expenses for children from another relationship.

Extraordinary Health Expenses

Courts are allowed to consider the parent's extraordinary health expenses when ordering child support payments. Enter the monthly amount of **Extraordinary Health Expenses** the parent is actually responsible to pay.

Do not include health insurance premium payments in the **Extraordinary Health Expenses** field—that amount should be entered into the **Health Insurance Premiums** field. (See page 27.)

Uninsured Catastrophic Losses

Courts are allowed to consider the parent's catastrophic losses that were not covered by insurance—as when a parent suddenly loses property in a fire, flood, earthquake, theft, etc.

Enter the amount of the loss as a monthly amount. For example, if the loss were \$10,000 of flood damage to the parent's home, and the parent had to pay \$500 per month on a loan to make the repairs, you would enter \$500 in the **Uninsured Catastrophic Losses** field.

Monthly Hardship Deduction Calculation

The **Hardship Deduction Calculation** fields collect information about the parent's support of children from other relationships that live in the parent's home. The Calculator gives you three choices for calculating hardship. The table below explains the effect of each choice.

Option	What the calculator does	What to enter if you choose this
Calculate Hardship	A formula is used to calculate the deduction, based on the number of children	Enter number of children from a different relationship the parent is obligated to support and that live in his or her home
Enter Dollar Amount for Family Code 4071(b)	The actual expenses needed to support the children will be used to calculate the deduction	Enter the parent's actual expenses to support children from a different relationship the parent is obligated to support and that live in his or her home
Not Applicable	No hardship deduction is calculated	Nothing

For help converting numbers to monthly amounts, see page 8.



Because the law limits the expenses that can be considered, the Calculator will automatically apply that limit to the amount you enter for the parent’s support payments for other children.

Monthly Child Support Add-On Information—This Relationship

The Monthly Child Support Add-On Detail page collects information about child support expenses for each of the children parents have in common. For each child, enter the following monthly amounts in the appropriate fields.

Field	What to enter
Child Care (\$)	Child care costs related to employment or to reasonably necessary education or training for employment skills
Visits/Travel Expenses (\$)	Travel expenses for visitation
School Expenses (\$)	Costs related to the educational or other special needs of the child
Uninsured Health Expenses (\$)	Uninsured health care costs for the child

Child Care for Other Children—Not This Relationship

If the parent is required to pay for child care for other children from another relationship, enter that monthly amount in the **Child Care for Other Children** field.



After you have entered all the Monthly Child Support Add-On details, click on **OK**. The Calculator will then take you to the main data-entry page.

For help converting numbers to monthly amounts, see page 8.

12. Other Settings

There are three other settings you can make to the Calculator before you calculate: **Apply Low-Income Adjustment**, **Child Support Settings** and **Party Information**.

Apply Low-Income Adjustment

If the net disposable income of the parent that pays child support is less than \$1000 per month, he/she may be entitled to a low-income adjustment.

If you do not know the parent's net disposable income prior to running the calculation, select **Yes** in the **Apply Low-Income Adjustment** drop-down box.

The Calculator will apply the low income adjustment only if the parent that pays child support has a net disposable income of less than \$1000 per month.



Child Support Settings

Click on the **Child Support Settings** link to get to the Child Support Setting Detail page, where you can select the **Hardship Computation Method** and the **Computation Method for Child Support Add-Ons**.



HARDSHIP COMPUTATION METHOD

The Calculator provides two **Hardship Computation Methods** to choose from:

Selecting **Match Presumed Child Support Per Capita** causes the Calculator to take into account basic child support and add-ons.

Selecting **Match Basic Child Support Per Capita** causes the Calculator to take into account the basic child support amount (default setting).



CHILD SUPPORT ADD-ONS COMPUTATION METHOD

The Calculator provides three **Child Support Add-Ons Computation Methods** to choose from:

The **Allocate 50/50** setting splits the child support add-ons between the parents evenly (default setting).

The **Allocate Family Code 4061(b)** setting first adjusts the parents' gross income by the spousal support amount to compute an adjusted net disposable income for each parent. Specifically, the Calculator subtracts the amount of spousal support that the paying parent pays from that parent's gross income and adds that amount to the gross income of the parent receiving spousal support. The Calculator uses these adjusted net disposable incomes to split the child support add-ons between the parents proportionately.

The **Allocate After Support** setting divides the child support add-ons between the parents in proportion to the parents' net disposable incomes.

After you select the computation methods, click **OK**. The Calculator will then proceed to the Party Information detail page.



Party Information

The Calculator requests information about each parent that may reduce the parent's federal and state tax liability. For each parent, check the boxes that apply. After you have checked the boxes, click **OK**. The Calculator will then take you to the Calculate page.



13. Calculate

After completing all the fields that apply to your child support case, click **Calculate** to obtain the child support calculation.

Understanding your Calculator Results

After calculation, you will be provided with a report preview in two parts: The Estimate Payments Summary and the Estimate Payments Results Detail.

ESTIMATE PAYMENTS SUMMARY

The Estimate Payments Summary describes the results of your calculation in four parts:

1. Monthly Support Totals lists the estimated support amount that one parent would pay to the other parent based on the information you entered.
2. Temporary spousal support is an amount that one spouse may pay to the other parent while the dissolution is going on. The Temporary Spousal Support Amount describes the amount of temporary support that one parent would pay the other parent based on the Santa Clara formula. The Santa Clara formula generally computes temporary spousal support by taking 40 percent of the net income of the payor, minus 50 percent of the net income of the payee, adjusted for tax consequences. While many counties use the Santa Clara formula, your county may not. You should check your county's local rules.
(See www.courtinfo.ca.gov/rules/localrules.htm)
3. Monthly Tax/Income Information lists the parents' income information resulting from the information you entered.
4. Other Monthly Deduction Totals lists the deduction information resulting from the information you entered.
5. Amount of Child Support per Child describes the timeshare percentages for each child that resulted from the information you entered into the Calculator, as well as the monthly support amounts payable for each child.

Click on **Print** if you wish to print the Summary.

ESTIMATE PAYMENTS RESULTS DETAIL

The Estimate Payments Results Detail shows you all of the amounts you entered into the calculator.

If the results of the calculation or the Estimate Payments Results Detail don't look correct to you, click on **Modify** to return to the fields you want to change.

If you wish to print the results of the calculation, click on **View Printable Results**.



Click on the **Start Over** button to clear all the information you entered and begin a new calculation.