California Guideline Child Support Calculator

USER GUIDE

California Department of Child Support Services

ALERTS

If you used this calculator between June 23, 2008 and July 11, 2008, please read the following:

The California Guideline Child Support Calculator contained a defect between June 23, 2008 and July 11, 2008. This defect caused the calculator to use the State Personal Exemption Credit amount of $94 instead of the State Personal Exemption Credit of $294 in some calculations. This defect has been corrected.

What does this mean to you?

If you used the California Guideline Child Support Calculator between June 23, 2008 and July 11, 2008 there is a chance that the result of that calculation may be incorrect.

If you are involved in a child support case that is being enforced by a local child support agency (LCSA) and the LCSA used the California Child Support Guideline Calculator between June 23, 2008 and July 11, 2008 to calculate child support on your case, there is a chance that the result of that calculation may be incorrect.

Area all calculations done during the period impacted by this defect?

No, the department's research indicates that for impacted calculations, most calculations produced results that are within 1% of the correct support amount. The department estimates that 10% of the impacted calculations produced results that deviate more than 1% from the correct support amount.

What should you do?

- If you are an individual representing yourself in a family law action, you may contact your local Family Law Facilitator for assistance to determine if any action is necessary.
- If you are an individual who is involved in a child support case that is being enforced by an LCSA, you do not need to take any action. The department has advised LCSAs how to resolve calculation discrepancies. If your case had been impacted by the defect, the LCSA will take the necessary steps to fix the problem.
- If you are an attorney representing an individual in a child support action, the department recommends that you review calculations that you made during the time period impacted to determine if you should take legal action to correct any family law pleadings.

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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 helps you enter information into the Calculator and understand the results.

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 and state law. 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 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 may enter information about your case into the Calculator and get a different result. There are a couple of explanations for this:

First, users make different assumptions about the parents' situation, so users complete the Calculator fields differently. Users make different assumptions about such things as: which parent claims exemptions or 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 these calculators are very similar, there are small differences in the way the calculators compute child support.

When 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.

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.

2. General Information About the Calculator

Conventions

LINK

When you click on a link (characters appearing in blue and underlined), the link takes you to more detailed Calculator pages. After entering data on a detailed page, click OK for the Calculator to accept that data for calculation purposes.

SUBSECTIONS

Several "subsections" (sections within sections) appear on the data-entry page and they are collapsed (closed) by default. A subsection looks like a title bar that has no fields for entering data, as shown in the following picture:

[+] **Other** Health Insurance

When you see a collapsed subsection, click on the expand button ([+]) on the right side of the title bar to open the subsection and enter data, as shown in the following picture:

[-] **Other** Health Insurance

Post Tax:	◉ Post-Tax	◉ Post-Tax
Wage Deduction:	$	$

When you are done entering data, you may click the collapse button ([-]) on the right side of the title bar to close the subsection. Closing a subsection shortens the data-entry page. If you leave a subsection open, it closes automatically when you calculate support.

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 check mark. Clicking on the box again removes the check mark.

Type your information

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 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 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 need, assemble the documents that provide that information, and then begin entering the information into the fields. If you exit the Calculator, your session ends and you must start over.

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.

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 is lost 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.

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 has 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 describes Parent 1's child support obligation. In a second calculation, enter only Parent 2's information. The result describes 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 explains how to enter information into those fields.

Number of Children to Use in the Calculation

The number you select for this field determines the number of children to be considered by the Calculator for the child support order. When you select a number, include only:

- Children in common to the two parents
- Children 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, parents are required to continue support for an 18 year old unmarried child while the child is still attending high school full time. Some children may 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.

Select the **Number of Children 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 takes you to the main data entry page. The first section on this page is called Dependent Information.

Dependent Information

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 check mark.

Prior Period Date Range

The Calculator allows you to calculate support for a prior period of time.

To calculate support for a prior time period, click on the Not Applicable link and the Calculator takes you to the Prior Period Date Range Detail page. Enter the beginning and ending dates as they apply for each child in the **Prior Period Date Range** fields, using the following format:

mm/dd/yyyy

Click **OK** to return to the main data-entry page.

Time with Parent 1

The Calculator requires the percentage of time that Parent 1 has custody or visitation with each child. The default percentage per child is 20 percent. You may enter a different 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 for each child.

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 uses 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 appears.

Advanced Timeshare

The Advanced Timeshare page allows you to select the timeshare arrangement you want to use for each child in 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.

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 takes you back to the **Time with Parent 1** field and the Calculator inserts 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.

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.

4. Parents Living Together Without Custody of Children

Click the check box called **Check here if Parent 1 and Parent 2 are living together and neither have custody of the children. (Child(ren) in foster care or other non-parent custody)** if Parent 1 and Parent 2 are living together and neither of them have custody of the children they have in common. The children may be in Foster care or may be cared for by someone other than the parents.

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 9-10.

5. Tax Information

The Tax Information section of the Calculator requests information about the tax year and tax filing information 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. You will find that this section of the calculator defaults to certain values based on the number of children selected at the start. If your values differ, be sure to make the necessary changes to reflect the correct exemptions and credits.

TAX YEAR

The tax year defaults to the current year. If you are calculating support for a prior year, you may change the tax year in the drop-down box. The earliest tax year available is 2004.

Federal Income Taxes

FEDERAL TAX FILING STATUS

In general, the federal 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 following chart gives you specific examples of federal 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 **Federal 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, the 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 "What is My Filing Status"* available at 1-800-829-4477 and at http://www.irs.gov/uac/What-is-My-Filing-Status%3F
- *IRS Instructions to Form 1040*, www.irs.gov/pub/irs-pdf/i1040gi.pdf
- *IRS Publication 501*, Exemptions, Standard Deduction and Filing information www.irs.gov/pub/irs-pdf/p501.pdf (See *Filing Status*)

FEDERAL TAX EXEMPTIONS

Federal tax 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 signs 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 federal 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/Revocation of Release of Claim to Exemption for Child by Custodial Parent*, www.irs.gov/pub/irs-pdf/f8332.pdf

State Income Taxes

The radio button indicates the type of state taxes that will be applied to the calculation. The radio button defaults to California which means that California taxes will be applied to the calclulation. If Parent 1 or Parent 2 files state taxes in another stae, please go to Other Tax Settings for additional information.

CALIFORNIA TAX FILING STATUS (REGISTERED DOMESTIC PARNTERS ONLY)

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 Filing Jointly or Married Filing Separately tax filing status. If the parent is a registered domestic partner, click on the drop-down arrow and select the appropriate California tax filing status for the parent.

Note: Do not change the selection in this drop-down box unless the parent is a registered domestic partner.

Information about State tax filing status for registered domestic partners is available at: www.ftb.ca.gov/forms/2008/08_737.pdf.

Other 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.

The **Other Tax Settings** section is collapsed by default. Expand the section to enter data for each parent.

OTHER FEDERAL TAX SETTINGS

The entry and check boxes in this section contain default values based on how the previous sections were completed. If the values do not reflect your situation they should be changed to achieve a more accurate calculation.

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. This includes children from other relationships.

You may find the number of children the parent may claim on the parent's tax return. However, you should check the following publications 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 *(*Search for *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 owes 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 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 *(*Search for *Earned Income Credit (EIC))*
- *IRS Publication 596, Earned Income Credit (EIC),* www.irs.gov/pub/irs-pdf/p596.pdf

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 signs *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.

Information about the Child Tax Credit is available as follows:

- *IRS Instructions to Form 1040, www.irs.gov/pub/irs-pdf/i1040.pdf* (Search for *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/Revocation of Release of Claim to Exemption for Child by Custodial Parent, www.irs.gov/pub/irs-pdf/f8332.pdf*

FEDERAL INCOME TAX SETTING CHECKBOXES

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

Self-Employment Taxes	Leave this box checked if the parent has net earnings from self-employment during the calculation period.
FICA (Social Security and 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.
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.
Earned Income Credit	Leave this box checked.
If Married Filing Seperately, Lived with Spouse Part of the Year	Leave this box checked if the parent filed **Married Filing Separately** and the parent lived with the spouse for part of the tax year.
Parent is Blind	Check this box if the parent is blind.
Parent is 65 or Older	Check this box if the parent is 65 years of age or older.
New Spouse is Blind	Check this box if the parent's new spouse is blind.
New Spouse is 65 or Older	Check this box if the parent's new spouse is 65 years of age or older.

DEDUCTION TYPE WHEN PARENT 1 AND PARENT 2 ARE MARRIED TO EACH OTHER, FILING SEPARATELY

There are two options for this field: **Itemized Deductions** and **Standard Deduction**

The selected option is used by the Calculator only when the Federal Tax Filing Status in the calculation is MARRIED FILING SEPARATELY (WITH PARENT 2) for Parent 1 and MARRIED FILING SEPARATELY (WITH PARENT 1) for Parent 2. The Calculator otherwise ignores the selection in this field.

If the parents are married to each other and they are filing separately:

- Select **Itemized Deductions** if either parent itemizes deductions on their tax return.
- Select **Standard Deduction** if neither parent itemizes deductions on their tax return.

You may determine whether either parent itemizes deductions or claims the Standard Deduction by reviewing their tax returns. Information about Itemized Deductions and the Standard Deduction is available as follows:

- IRS Telefax 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 (Search for **Itemized Deductions** or **Standard Deduction**.)
- IRS Publication 501, Exemptions, Standard Deduction and Filing Information, www.irs.gov/pub/irs-pdf/p501.pdf (See Standard Deduction.)

OTHER STATE TAX SETTINGS

The entry and check boxes in this section contain default values based on how the previous sections were completed. If the values do not reflect your situation they should be changed to achieve a more accurate calculation.

CALIFORNIA TAX EXEMPTIONS (REGISTERED DOMESTIC PARTNERS ONLY)

If the parent is a registered domestic partner, enter the number of tax exemptions the parent is claiming for California income tax purposes.

CHILDREN FOR CALIFORNIA CHILD CARE CREDIT

The child care credit given 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, https://origin-www.ftb.ca.gov/forms/search/index.aspx .* Complete Form Locator, search for Form Number 3506.
- Enter the number of children for care credit (including other children living in the home).

NUMBER OF CHILDREN FOR CALIFORNIA EARNED INCOME TAX CREDIT

The California Earned Income Tax Credit (EITC) is a tax credit for certain people who work and have earned income under a threshold amount. This credit reduces the amount of taxes owed and is dependent on the number of qualifying children. You may find the number of children the parent may claim on the parent's tax return. However, you should check the link below to make sure that the parent may still claim the credit.

https://www.ftb.ca.gov/individuals/faq/net/900.shtml

STATE INCOME TAX CHECKBOXES

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

California State Income Taxes	Uncheck this box only if the parent's California earnings are not subject to California income taxes.
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 California Dependency Credit for Dependent Parents	Check this box if the parent: • Furnished over one-half of the household expenses for his or her dependent mother's or father's home.
California Joint Custody Head of Household Credit	Check this box if the parent: • 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.
California 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: https://www.ftb.ca.gov/individuals/faq/index.shtml?WT.mc_id=Global_General_Sidebar_Ind_FAQ. Search Renter's Credit, then Nonrefundable Renter's Credit.
California Earned Income Tax Credit	Leave this box checked. If you qualify for this credit it will be applied.

OTHER STATE TAX RATE

Select this radio button if the parent's income is earned in another state and then enter the other state's tax percentage rate.

OTHER STATE TAX AMOUNT

Select this radio button if the parent's income is earned in another state, and then enter the average monthly amount of state taxes the parent pays.

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

6. 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.

This section includes several subsections for entering income information. Expand a subsection where necessary to enter data. Closing a subsection when you are done is optional. All subsections close automatically when you calculate support.

Wages/Salary

The **Wages/Salary** entry boxes collect information about wages/salary paid to the parent by the employer. Income information is based on monthly amounts. If you are referring to a W-2, tax return, a paycheck stub, or some other document that has information about salary paid weekly, bi-weekly, semi-monthly, or hourly, and you need assistance converting your income to a monthly amount, you can expand the **Calculate Wages/Salary** section and select a frequency that applies to you. You can change the frequency by selecting the appropriate option from the drop-down list called **Earned Income Frequency**. The frequency displayed next to the **Wages/Salary** entry box will change after you select from the drop down list. When support is calculated, the monthly amount will be determined for you.

You may find parent's wages/salary on his or her income tax return, or on the parent's W-2 in Box 5. 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

Calculate Wages/Salary

This subsection is collapsed by default. Expand this section if you need to change the income frequency from monthly to biweekly, weekly, etc or if you will calculate an hourly or year-to-date wage. This section also contains the check boxes for **Imputed** and **Presumed Income**.

Note: The **Presumed Income** check box is used only by local child support agencies. Refer to the examples in the table below to help you enter information.

Parent receives an hourly wage	In the **Earned Income Frequency** drop-down box, click on **Hourly**. In the **Wages/Salary** field, enter the hourly wage amount. In the **Hours/Week** field, enter number of hours worked per week.
Parent receives a salary weekly	In the **Earned Income Frequency** drop-down box, click on Weekly. In the **Wages/Salary** field, enter amount earned each week.
Parent receives a salary bi-weekly	In the **Earned Income Frequency** drop-down box, click on **Bi-weekly**. In the **Wages/Salary** field, enter amount earned every two weeks.

Parent receives a salary semi-monthly return or a W-2 form, and the parent is a wage earner.	In the **Earned Income Frequency** drop-down box, click on **Semi-monthly**. In the **Wages/Salary** field, enter amount earned twice a month.
You only have information from a tax	In the **Earned Income Frequency** drop-down box, click on Annual. In the **Wages/Salary** field, enter the amount that appears on line 7 of the tax return, or Box 3 of the W-2
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
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 on **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.

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.

The default selection is None, meaning that none of the income you entered is imputed. If you entered imputed income, change the selection to Some or All, depending on how much of the income you entered is imputed. Indicating that some or all of the income is imputed does not have any effect on the calculation of child support.

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 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.

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* (Search for *Sickness and Injury Benefits.)*

If the disability income is non-taxable, such as CASDI or VA retirement or disability benefits, see **Other Nontaxable Income** on page 24.

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.

Remember, the amount you enter into the **Other Taxable Income** fields must be a monthly amount.

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

The table on the ***next page*** 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
Social Security Income (Taxable)	A taxpayer must determine how much income from Social Security is nontaxable; the remaining portion of this type of income is taxable. You may find the total Social Security benefits paid to the parent in Box 3 on IRS Form SSA-1099. Refer to IRS tax instructions to determine taxable and nontaxable amounts.	*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/i1040sca.pdf *(Search for Social Security Benefits.)* *IRS Publication 915 , Social Security and Equivalent Railroad Retirement Benefits* www.irs.gov/pub/irs-pdf/p915.pdf
Other Income (Retirement, Annuity, SS Other Relationship, Operating Losses, etc.)	**Other Income (Retirement, Annuity, SS Other Relationship, Operating Losses, etc.)** is other taxable income not described in any other data entry fields in this table. These amounts can include pensions and annuities, rental real estate gains/losses, spousal support for another relationship, lottery or gambling winnings and miscellaneous income. Do not include income from prior year state tax refunds. You may enter either a positive or a negative number in the **Other Income (Retirement, Annuity, SS Other Relationship, Operating Losses, etc.)** field.	
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.	*IRS Instructions for Schedule D,* 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.	*IRS Instructions for Schedule D,* 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 4e from Form 4952** field.	*IRS Form 4952, Investment Interest Expense Deduction* 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.	*IRS Instructions for Schedule D, Instructions for the Unrecaptured Section 1250 Gain Worksheet,* 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.	*IRS Teletax Topic 404, Dividends,* www.irs.gov/taxtopics/tc404.html *IRS Publication 550, Investment Income and Expenses,* 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	Qualified dividends are ordinary dividends subject to a special tax rate. 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.	*IRS Teletax Topic 404, Dividends,* www.irs.gov/taxtopics/tc404.html *IRS Publication 550, Investment Income and Expenses,* www.irs.gov/pub/irs-pdf/p550.pdf
Interest Received	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. 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.	*IRS Instructions for form 1040,* www.irs.gov/pub/irs-pdf/i1040.pdf (Search for *Taxable Interest.)*
Royalties	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 or use of the product.	
Rental Income	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. Do not subtract depreciation; that amount should be entered into the **Depreciation or Other** field.	*IRS Publication 527, Residential Rental Property,* www.irs.gov/pub/irs-pdf/p527.pdf
Other Taxable Income Adjustments	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.	

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

Other Non-taxable 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.

There are two ways to enter non-taxable income. Make sure you enter this information properly so that your calculation accurately reflects your non-taxable income. You can add up all the non-taxable income and enter the sum in the field called **Other Non-Taxable Income OR** you may expand the section called **Other Non-Taxable Income Details** and enter the amounts in specific fields. **YOU SHOULD NOT DO BOTH.** If you enter amounts in both the **Other Non-Taxable Income** and **Other Non-Taxable Income Details** some values may be counted twice.

Other Non-taxable Income Details

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

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/i1040.pdf *(See Social Security Benefits)*
- *IRS Publication 915, Social Security and Equivalent Railroad Retirement Benefits,* www.irs.gov/pub/irs-pdf/p915.pdf

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/i1040.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 compensation and veterans pension. Enter the monthly amount of nontaxable disability benefit payments in the **Disability** field.

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

WORKER'S COMPENSATION

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

New Spouse Wages/Salary

This field collects information about wages or salary paid by an employer to a new spouse. The information is used to calculate the tax, but is not added to the income considered when calculating child support payments. Enter the monthly wages into the New Spouse **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

New Spouse Other Income and Deductions

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.

This subsection is collapsed by default. Expand the subsection to enter data for the new spouse of each parent.

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 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

SOCIAL SECURITY INCOME (NONTAXABLE)

This field collects the monthly amout of nontaxable income from Social Security for disability or retirement. A taxpayer must determine how much income from Social Security is nontaxable; the remaining portion of this type of income is taxable. You may find the total Social Security benefits paid to the parent on *IRS Form SSA-1099*. Information about Social Security income is also 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/i1040.pdf *(See Social Security Benefits)*
- *IRS Publication 915, Social Security and Equivalent Railroad Retirement Benefits,* www.irs.gov/pub/irs-pdf/p915.pdf

SOCIAL SECURITY INCOME (TAXABLE)

This field collects the monthly amount of taxable income from Social Security for disability or retirement. A taxpayer must determine how much income from Social Security is nontaxable; the remaining portion of this type of income is taxable. You may find the total Social Security benefits paid to the parent in Box 3 on *IRS Form SSA-1099*. Information about Social Security income is also 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/i1040.pdf (See Social Security Benefits.)*
- *IRS Publication 915, Social Security and Equivalent Railroad Retirement Benefits, www.irs.gov/pub/irs-pdf/p915.pdf*

OTHER TAXABLE INCOME

This field is used to collect the monthly amount of all other taxable income.

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.

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 Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.pdf*

Public Assistance and Child Support Received

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

PUBLIC ASSISTANCE

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. This field supplies information for the court, but financial support of this nature is not counted as income for the purposes of calculating support.

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.

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

7. 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.

This section includes several subsections for entering deduction information. Expand a subsection where necessary to enter data. Closing a subsection when you are done is optional. All subsections close automatically when you calculate support.

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 Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.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 Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.pdf*
- *IRS Publication 936, Home Mortgage Interest Deduction, www.irs.gov/pub/irs-pdf/p936.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 Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.pdf*
- *IRS Publication 529, www.irs.gov/publications/p529/ix01.html (Search for Union Dues and Expenses.)*

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

Health Insurance Post Tax

This field 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.

This field defaults to Post Tax for calculating the effect of the health insurance premium. If your health insurance is paid using pre-tax dollars then click the Pre-Tax radio button. If you need to restore the Post Tax value then expand the Other Health Insurance section just below and click on the Post tax radio button.

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

Other Health Insurance

This field 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 listed here are specifically those deducted from the parent's paycheck.

This subsection is collapsed by default. If you wish for the calculation results to indicate that your health insurance is paid via wage deduction you can enter the monthly amount of the health insurance premium that the employer deducts from the paycheck into the **Wage Deduction** field. (You will not be able to make an entry on the Health Insurance Post Tax field and the Wage Deduction field. Only one entry is used to calculate the effects of the health insurance premium.)

This field defaults to Post Tax for calculating the effect of the health insurance premium. If your health insurance is paid using pre-tax dollars then click the Pre-Tax radio button above. If you need to restore the Post Tax value then click on the Post Tax radio button.

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

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'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.

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 Health Insurance Post Tax field.

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

Mandatory Retirement (Tax Deferred)

This field collects the monthly amount of mandatory retirement contributions that qualify for tax deferral. When employers require employees to make retirement contributions, these contributions are considered mandatory and they are deducted from income and taken into account when calculating support. Most mandatory retirement contributions qualify for tax deferral, which affects the amount of income available for child support. Though rare, some mandatory retirement contributions do not qualify for tax deferral. Unless you are advised to the contrary, assume that mandatory retirement contributions are tax deferred.

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

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.

Other Retirement Contributions

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

Some employers may have adopted retirement plans, such as a 401(k) plan, as their retirement plan of choice, and employees are required to contribute a portion of their salary to this plan (for example 3%). Employees may also be invited to increase their contributions. Payments above the required contribution amount are considered voluntary. If the parent is contributing voluntarily to a 401(k) plan, an I.R.A. plan, or any other plan that qualifies for tax deferral, the monthly contribution amount can be entered in the **Voluntary Retirement (Tax-Deferred)** field. Voluntary contributions to a non-tax-deferred retirement plan are not entered in the Calculator.

MANDATORY RETIREMENT (NON-TAX-DEFERRED)

This field collects the monthly amount of mandatory retirement contributions that do not qualify for tax deferral. Non-tax-deferred contributions are rare and affect only a small percentage of the population (usually extremely high wage earners).

VOLUNTARY RETIREMENT (TAX-DEFERRED)

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*

Job Related Expenses and Spousal Support Other Relationship

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

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

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 Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.pdf*

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.

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

Other Itemized Deductions

If a parent uses the **Standard Deduction**, you need not enter information into these fields. If a parent itemizes deductions, enter the monthly amounts in this subsection.

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

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 B of the parent's income tax return. Information about deductible interest is available at:

- *IRS Instructions for Schedule B, (Form 1040A or 1040), www.irs.gov/pub/irs-pdf/f1040sb.pdf*

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.

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

- *IRS Instructions for Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.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*

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, Charitable Contributions, www.irs.gov/taxtopics/tc506.html*
- *IRS Instructions for Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.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 Schedule A, www.irs.gov/pub/irs-pdf/i1040sca.pdf*

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.

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

ADJUSTMENTS TO INCOME

This field is intended to capture the difference between the majority of federal itemized deductions used as state deductions and state-only itemized deductions. A positive value in

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

this field modifies the federal itemized deductions to include state adjustments to itemized deductions, which are used in the calculation of and will typically increase the parent's state tax liabilities.

Enter the average monthly amount of adjustments to income.

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) & State Adjustments

This subsection is collapsed by default. Expand the subsection to enter data for each parent.

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/f6251.pdf*. Instructions for IRS Form 6251 are at *http://www.irs.gov/pub/irs-pdf/i6251.pdf* or by clicking the hyperlink at the top of IRS form 6251.

State Adjustments

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 may find the California adjustments to income on Part 1 of *Schedule 540 CA*. For more information about California adjustments to income, see *https://origin-www.ftb.ca.gov/forms/search/index.aspx*. Complete Form Locator in the Form Type dropdown menu. Select "All Form Types," and enter "540" in "Form Number and/or Keywords" field, then scroll down to "540 Schedule CA."

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

The amount can be a positive or negative number. A positive number will increase your state tax liability; a negative number will reduce your state tax liability.

STATE ADJUSTMENTS TO ITEMIZED DEDUCTIONS

You may find the California adjustments to itemized deductions on Part II of *Schedule 540 CA*. For more information about California state adjustments to income, see *https://origin-www.ftb.ca.gov/forms/search/index.aspx*. Complete Form Locator in the Form Type dropdown menu. Select "All Form Types," and enter "540" in "Form Number and/or Keywords" field, then scroll down to "540 Schedule CA."

Enter the total amount of the income adjustments (the total of Part II, line 44 on the *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.

Extraordinary Health and Catastrophic Losses

This subsection is collapsed by default. Expand the subsection to enter data for each parent. 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 28.)

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.

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

8. Hardship Children

This section collects 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 this hardship. The selection for this deduction defaults to Not Applicable which can be seen when the Other Hardship Children Details section is expanded.

The table below explains the effect of each choice. Other Hardhip Childrens Details is collapsed by default. Expand this subsection to make changes or to reapply the Not Applicable radio button if an unintentional entry is made in the Hardship Children field.

Option	What the calculator does	What to enter if you choose this
Hardship Children	A formula is used to calculate the deduction, based on the number of children	The radio button to apply this hardshp will automatically fill whenever the curson clicks on this field. If you wish to restore the Not Applicable button, expand the Other Hardship Children Details section and click the Not Applicable radio button. 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 are 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. Do not enter an amount that exceeds the hardship amount calculated when you select the Calculate Hardship option. Also enter the number of children for which the dollar amount applies. The number of children is not used in the calculation but is displayed on the report for informational purposes.
Not Applicable	No hardship deduction is calculated	Nothing

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

Computation Method for Hardships

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. This option is selected by default.
- Selecting **Match Basic Child Support Per Capita** causes the Calculator to take into account the basic child support amount.

9. Monthly Child Support Add-On Information

This section collects information about child support expenses for child the parents have in common. For each child, enter the following monthly amounts in the appropriate fields.

This section has a subsection for each parent which are collapsed by default. Expand a subsection to enter data for each parent.

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.

Allocation for Child Support Add-Ons

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

- The **Allocate 50/50** option splits the child support add-ons between the parents evenly. This option is selected by default.
- The **Allocate Family Code 4061(b)** option 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** option divides the child support add-ons between the parents in proportion to the parents' net disposable incomes.

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

10. Other Settings

Apply Low-Income Adjustment

If the net disposable income of the parent that pays child support is less than $1,607 per month, he or 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 applies the low income adjustment only if the parent that pays child support has a net disposable income of less than $1,607 per month.

Calculate Temporary Spousal Support

Temporary spousal support is an amount that one spouse pays to the other during dissolution proceedings. Temporary spousal support is not included in the calculation by default. There are five options available for calculating temporary support: Alameda, Humboldt, Kings, Marin and Santa Clara. Each county represents a particular spousal support formula that has been officially adopted by that county. Other counties usually adopt one of these formulas, the most common being Santa Clara. Contact your local court to determine which temporary spousal support formula has been adopted for your county.

11. Calculate

Understanding Your Calculator Results

After completing all the fields that apply to your child support case, click **Calculate** at the bottom of the page to run the calculation. Child support results appear in four new sections that display at the top of the page. Each result section is described in the following table.

Section	What it means
Monthly Support Totals	This is a list of estimated support that one parent pays to the other based on the information you entered. Details for basic child support, add-ons, and arrears appear in the next two sections. An amount for temporary spousal support and the formula used also displays if an option was selected for temporary spousal support.
Monthly Child Support Per Child	This is the detail of child support and add-ons allocated to each parent for each child based on the information you entered.
Total Child Support Arrears Per Child	This is the total child support arrears (basic child support plus add-ons multiplied by the number of months reflected in the prior period date range) owed by each parent for each child.
Monthly Tax/Income Information (Tax Year)	This displays tax liabilities, and a summary of income and deductions entered into the Calculator.
Other Monthly Deduction Totals	This section displays a hardship deduction amount and the number of hardship children, if hardships were included in the calculation. (For information about including hardships in a calculation, see Section 10 on page 34.)

To modify data, scroll down, past the results sections, make your changes in the data-entry fields, and then click **Calculate** again at the bottom of the page.

12. Printing Calculation Results

Click **View Printable Results** to open a new window that displays a report. The report has four parts:

Part	What it means
Summary	This part shows all information displayed in the results summary, as well as a summary of certain deduction items pertaining to the calculation of support.
Tax Settings	This part shows all tax setting options selected for each parent.
Monthly Income Details	This part shows all of the income-related data entered for each parent.
Monthly Deduction Details	This part shows all of the deduction-related data entered for each parent.

To print the report, click the printer icon on the toolbar or select the **File** menu and select **Print**.

Close the report window when you are done.

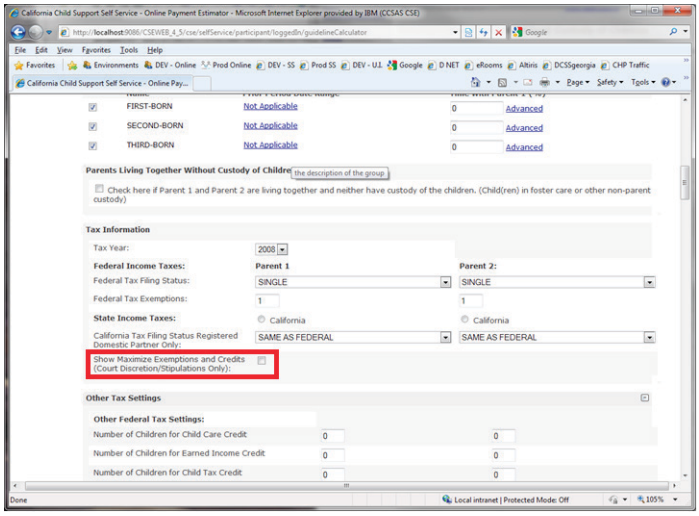
13. Starting Over

To clear all data and begin a new calculation, click the **Start Over** button.

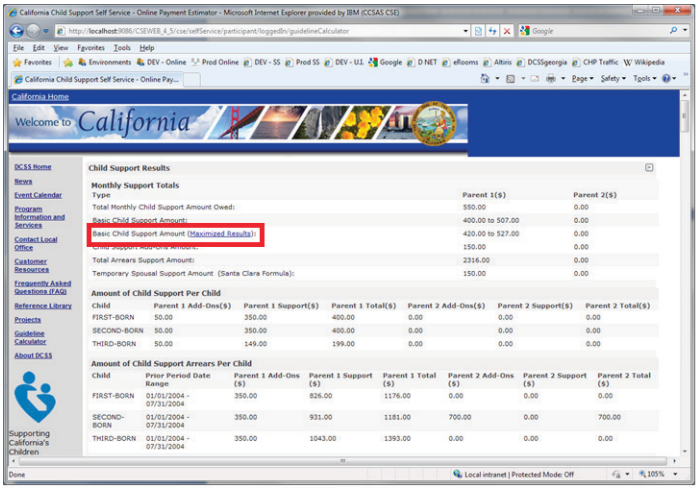
14. Using the Maximized function

A check box option labeled "Show Maximized Exemptions and Credits (Court Discretion / Stipulations Only)" appears in the Tax Information section of the calculator. This option enables the calculator to transfer tax exemptions and credits between parents to produce the highest child support amount. The amount of child support produced when this box is checked may not be the guideline amount as the calculation may not reflect the actual exemptions and credits for the parties involved. This function allows the court to consider if this deviation from the guideline is in the best interest of the child.

This option should only be used by the court or under the direction of an attorney for stipulations and upon agreement of both parties.



This option is not checked by default. If this box is checked then the Child Support Results page will reflect both the maximized results and the guideline results.



To see the details of the Maximized result you must click on the hyperlink Maximized Results. The comparisonbetween the Guideline and Maximized results will display.