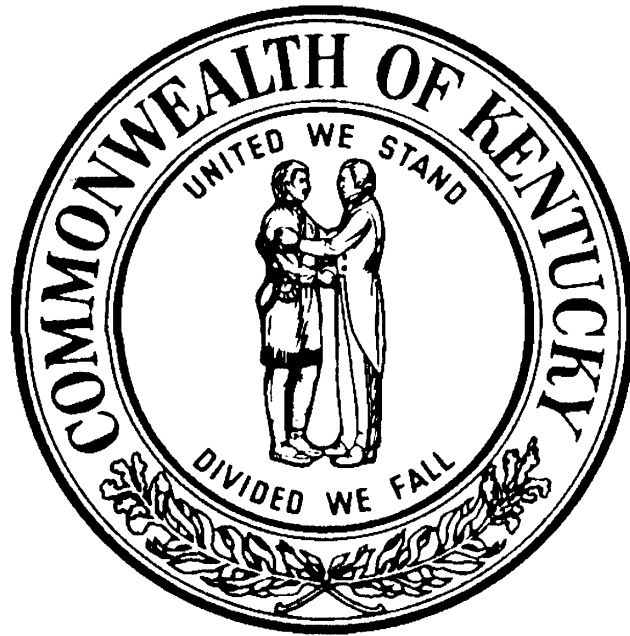


# COMMONWEALTH OF KENTUCKY

## WORKSHEET FOR MONTHLY CHILD SUPPORT OBLIGATION



## INSTRUCTIONS FOR USE

Effective March 31, 2023, KRS 403.2121 established an adjustment to the child support obligation based on parenting time that is court-ordered or approved and consistently exercised [KRS 403.2121(2)(b) and (3)(a)]. In order to receive shared parenting time credit, a parent shall maintain care, custody, and control over a child for a minimum of seventy-three (73) days per year [KRS 403.2121(2)(a)].

Per KRS 403.2121(6), parenting time credit shall not apply if the child or children subject to the child support award receive public assistance, including:

- Kentucky Children’s Health Insurance Program (KCHIP);
- Kentucky Transitional Assistance Program (KTAP);
- Supplemental Nutrition Assistance Program (SNAP); or
- Medicaid

### Detailed Procedures

This worksheet has three columns, A, B, and C that are fillable. This worksheet and instruction may use these terms interchangeably:

- Parent A or Column A
- Parent B or Column B
- Both Parents or Column C

First, determine which parent is Parent A (Column A) and Parent B (Column B). If parenting time is unequal, list the parent with more parenting time as Parent A and the other parent as Parent B.

Exception: if parents have equal parenting time, list the parent with greater monthly gross income as Parent B.

Second, before proceeding, ensure you have each party’s monthly gross income, court ordered maintenance amount, prior-born child support amount, total childcare cost for the child(ren), total health insurance premium cost for the child(ren), and the number of days the child is under the care, custody, and control of Parent B.

### Lines

1. Enter the monthly gross income for Parent A on line 1A and Parent B on line 1B [KRS 403.212(3)(a)(b)(c) and (e)].
2. Enter the monthly amount paid by each parent for court ordered maintenance for prior spouse(s) plus the amount of maintenance ordered in the current proceeding [KRS 403.212(3)(i)(1)] in the appropriate columns.
3. Enter the monthly amount of child support by each parent on line 3A for Parent A and line 3B for Parent B that is:
  - a. paid pursuant to a court/administrative order for prior-born children [KRS 403.212(3)(i)(1)];
  - b. paid, but not pursuant to a court/administrative order, for prior-born children for whom the parent is legally responsible [KRS 403.212(3)(i)(2)]; and
  - c. imputed for prior-born children residing with the parent [KRS 403.212(3)(i)(3)].
4. Subtract any amounts on lines 2 and 3 from the amounts on line 1 for each column A and B, and enter on lines 4A and 4B. If the result is less than 0, enter 0.

**Caution:** If after considering Parent A’s and Parent B’s monthly adjusted gross income, it is determined that Parent B represents 100% of the combined monthly adjusted parental gross income, you are required to use the Worksheet for Monthly Child Support Obligation Exception (CS-71.1) to calculate the child support obligation. **Do not proceed with this Worksheet For Monthly Child Support Obligation (CS-71).**

5. Add the amounts on line 4 in columns A and B to obtain the combined monthly adjusted parental gross income and enter on line 5C.
6. Divide amounts on line 4A by line 5C and 4B by line 5C. Enter Parent A’s percentage on line 6A and Parent B’s percentage on line 6B.
7. Determine the total child support obligation by referring to the Guidelines Table [KRS 403.212(9)] using the combined monthly adjusted gross income as entered on line 5C and the number of children for whom the parents share a joint legal responsibility.

Before proceeding, determine whether self-support reserve (SSR) applies in the case. Check to see if Parent B’s monthly adjusted gross income (line 4B) and the number of children for whom support is being determined falls within the defined self-support reserve (SSR) [KRS 403.212(5)(b)] described and illustrated in the shaded area of the chart below.

- Parent B’s monthly adjusted gross income is equal to or less than \$1,100 and support is being determined for one child;
- Parent B’s monthly adjusted gross income is equal to or less than \$1,300 and support is being determined for two or more children;
- Parent B’s monthly adjusted gross income is equal to or less than \$1,400 and support is being determined for three or more children;
- Parent B’s monthly adjusted gross income is equal to or less than \$1,500 and support is being determined for four or five children; or
- Parent B’s monthly adjusted gross income is equal to or less than \$1,600 and support is being determined for six or more children.

<b>Combined Monthly Adjusted Parental Gross Income</b>	<b>One child</b>	<b>Two children</b>	<b>Three children</b>	<b>Four children</b>	<b>Five children</b>	<b>Six or more children</b>
0	60	60	60	60	60	60
100	60	60	60	60	60	60
200	60	60	60	60	60	60
300	60	60	60	60	60	60
400	60	60	60	60	60	60
500	60	60	60	60	60	60
600	60	60	60	60	60	60
700	60	60	60	60	60	60
800	60	60	60	60	60	60
900	60	60	60	60	60	60
1000	85	85	85	85	85	85
1100	148	150	152	154	155	157
1200	200	231	234	237	239	242
1300	216	312	316	320	323	327
1400	231	339	398	403	407	412
1500	247	362	437	486	491	497
1600	262	384	464	518	570	582

If Parent B's monthly adjusted gross income (line 4B) and the number of children for whom support is being determined **falls within the defined SSR**, determine Parent B's total child support obligation using only Parent B's monthly adjusted gross income (AGI) in the Guidelines Table and enter on line 7C [KRS 403.212(5)(b)].

If Parent B's monthly adjusted gross income (line 4B) and the number of children for whom support is being determined **does not fall within the defined SSR**, on line 7C enter the total child support obligation using the combined monthly adjusted gross income on line 5C for the number of children for whom support is being determined using the Child Support Guidelines Table [KRS 403.212(9)].

Check the box on line 7 (I or II) to indicate whether the total child support obligation entered on line 7C was determined from application of the SSR using only Parent B's monthly adjusted gross income on line 4B or the parent's combined monthly adjusted gross income on line 5C. Insert the amount under line 7 after checking the appropriate box.

Only complete line 7 III if shared parenting adjustment applies. Insert the amount under line 7 after checking the appropriate box.

8. Enter the monthly payment for childcare costs [KRS 403.211(6)] paid to the provider by Parent A on line 8A, Parent B on line 8B, and the total of lines 8A and 8B, on line 8C.
9. Enter the monthly payment for the child(ren)'s health insurance premium or cash medical support [KRS 403.211(7)(a)] paid to the provider by Parent A on line 9A, Parent B on line 9B, and the total of lines 9A and 9B on line 9C.
10. Add lines 7C, 8C, and 9C and enter this amount on line 10C to determine the total child support obligation with proportionate share of the childcare and healthcare insurance cost.
11. If the total child support obligation on line 7C **was not determined using the SSR**, multiply line 10C by 6A and 6B to determine the monthly child support obligation of each parent. Enter Parent A's share on line 11A and Parent B's share on line 11B.

If the total child support obligation on line 7C **was determined using the SSR**, use two methods to determine the monthly child support obligation:

- 1) For Parent A, find the total child support obligation located in the Guidelines Table using the combined monthly adjusted parental gross income on line 5C for the number of children for whom support is being determined. Enter this amount on line 7 under 7(II). Add that amount to the total of lines 8C and 9C then multiply by 6A to determine the monthly child support obligation of Parent A. Enter this amount on line 11A.
  - 2) For Parent B, add lines 8C and 9C and multiply the total by 6B, and add the sum, to the SSR, on line 7C or listed under 7(I), to calculate the monthly child support obligation of Parent B. Enter this amount on line 11B.
12. Determine the amount that each parent paid directly to the provider under lines 8 and 9. Subtract that amount from 11A for Parent A and 11B for Parent B. This new amount represents each parent's share of their monthly child support obligation including childcare and health insurance cost after considering any direct payments to the service provider.

**If Shared Parenting Adjustment applies, continue to line 13 instruction. If Shared Parenting Adjustment does not apply, skip to line 16, instruction 16, and line 16(b).**

13. Determine the number of days Parent B has the child(ren) on an annual basis based upon parenting time that is either court-ordered or approved and consistently exercised. Enter the number under line 13B. [KRS 403.2121(2)(a)(b)].

14. Using the days listed under line 13B, enter the adjustment percentage on line 14B using the below chart.

Parenting Time Days	Adjustment Percentage
73 - 87	10.5%
88 - 115	15%
116 - 129	20.5%
130 - 142	25%
143 - 152	30.5%
153 - 162	36%
163 - 172	42%
173 - 181	48.5%
182 - 182.5	50%

15. Enter the parenting time credit adjustment on line 15B by multiplying the obligated parent's adjustment percentage (14B) by the total child support obligation (7C, SSR not applied amount).

16. This line determines the final allocated child support amount paid by Parent B:

- a) **If Shared Parenting Applies:** Subtract line 15B from line 12B Parent B. If this amount is negative, Parent A pays the positive sum of the amount in column B to Parent B.
- b) **If Shared Parenting Does Not Apply:** The amount listed on line 12B is the amount Parent B is responsible for paying as child support to Parent A. **Do not proceed to line 17.**

17. If Self-Support Reserve (SSR), as determined under line 7(I) is lower than the shared parenting amount listed on line 16B, Parent B pays the SSR amount determined on line 7C as their total child support obligation. If there is childcare or health insurance cost for the minor child(ren), return to line 7, using only Parent B's monthly adjusted gross income and complete each step, skipping lines 13 to 15. List this amount on line 17B to show the SSR amount is lower than the parenting time adjustment.

PARENT A NAME: \_\_\_\_\_ PARENT B NAME: \_\_\_\_\_

IVD#, IF APPLICABLE: \_\_\_\_\_ COURT CASE NUMBER: \_\_\_\_\_ COUNTY: \_\_\_\_\_

NUMBER OF CHILDREN INCLUDED IN THIS GUIDELINE CALCULATION: \_\_\_\_\_

PRIOR SUPPORT OBLIGATION: \_\_\_\_\_ PERCENTAGE OF CHANGE, IF APPLICABLE: \_\_\_\_\_

<b>COMMONWEALTH OF KENTUCKY WORKSHEET FOR MONTHLY CHILD SUPPORT OBLIGATION</b>			
	<b>Parent A (Column A)</b>	<b>Parent B (Column B)</b>	<b>Both Parents (Column C)</b>
1. Monthly gross income.	\$	\$	
2. Deduction for maintenance payments.	\$	\$	
3. Deduction for other child support for prior-born children.	\$	\$	
4. Monthly adjusted gross income.	\$	\$	
5. Combined monthly adjusted parental gross income.			\$
6. Percentage of combined monthly adjusted parental gross income.	%	%	
7. Total child support obligation was determined using: <input type="checkbox"/> I. Only Parent B's monthly AGI (4B) – SSR applied <input type="checkbox"/> II. Parents combined monthly AGI (5C) – SSR not applied <input type="checkbox"/> III. Shared Parenting Adjustment – Use amount under 7 (II)			\$
8. Childcare costs paid by each parent.			\$
9. Child(ren)'s health insurance premium or cash medical support paid by each parent.			\$
10. Total child support obligation with proportionate share of childcare and healthcare insurance cost.			\$
11. Each parent's monthly child support obligation.	\$	\$	
12. Subtract childcare or health insurance costs paid by each parent to the provider from each Parent's line 11. Enter result on line 12.  <i>(Skip to line 16 if Shared Parenting Adjustment does not apply)</i>	\$	\$	
13. <b>Shared Parenting Time Applies</b> – Enter number of days for Parent B and complete lines 14 and 15.			
14. Insert the adjustment percentage credit.		%	
15. For Parent B, Multiply line 7C by line 14.		\$	
16. Amount Parent B pays to Parent A. Insert the amount from 12B as 16B for the final allocated child support amount.  <b>For Shared Parenting only:</b> Subtract line 15B from line 12B for the final allocated child support amount. If the amount on line 16B is negative, Parent A pays the positive sum of the amount in column B to Parent B.		\$	
17. <input type="checkbox"/> <b>For (SSR) only:</b> Mark this box if SSR is the lowest amount. See instructions for details.		\$	