



**STATE OF CONNECTICUT
COMMISSION FOR CHILD SUPPORT GUIDELINES**

***Child Support
and
Arrearage Guidelines***

Effective July 1, 2015

*This booklet contains the
Child Support and Arrearage Guidelines
regulations adopted by the
Commission for Child Support Guidelines
pursuant to CGS §46b-215a.*

*The Schedule of Basic Child Support Obligations
and prescribed worksheet are included
as a part of the regulations.*

*The booklet also includes an
unofficial explanatory preamble
to the regulations that
the Commission developed
to assist the guidelines user.*

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PREAMBLE TO CHILD SUPPORT AND ARREARAGE GUIDELINES

(a) Introduction

This preamble is intended to assist users of the child support and arrearage guidelines but is *not* part of the official regulations.

(1) Purposes of preamble

The purposes of this preamble to the child support and arrearage guidelines are the following:

(A) To identify for child support practitioners, judges, family support magistrates, and the public changes from the former child support guidelines to ease the transition to the new guidelines.

(B) To provide supplemental background information to assist the user in understanding the purposes and principles underlying the guidelines.

(C) To limit the need for explanations and commentary in the guidelines to keep them simple and readable.

(D) To provide for uniformity of interpretation by the Connecticut bar, judiciary, child support agencies, and the public.

(2) Organization of the regulations

The child support and arrearage guidelines regulations are organized into six sections, as follows:

(A) Section 46b-215a-1. Definitions

This section contains definitions of key words and phrases that have a special meaning as used in the guidelines.

(B) Section 46b-215a-2c. Child support guidelines

This section contains the guidelines, including the worksheet instructions and schedule, for determining the current support, health care coverage, and child care contribution components of the child support award.

(C) Section 46b-215a-3a. Arrearage guidelines

This section contains the guidelines, including the worksheet instructions, for determining periodic payments on child support arrearages.

(D) Section 46b-215a-4b. Total presumptive child support award as a percentage of the obligor's net income.

This section is to determine if the total presumptive child support award exceeds fifty-five percent of the obligor's net weekly income.

(E) Section 46b-215a-5c. Child support guidelines deviation criteria

This section describes the circumstances that may justify a support order different from the presumptive support amounts calculated under the child support and arrearage guidelines.

(F) Section 46b-215a-6. Worksheet for the Connecticut child support and arrearage guidelines

This section contains the worksheet intended for use with the instructions in sections 46b-215a-2c and 46b-215a-3a.

(b) Summary of changes

This subsection of the preamble identifies the differences between the new guidelines and the 2005 guidelines to quickly orient those who are familiar with the guidelines to the changes. Purely technical changes, such as renumbering, punctuation, or minor language changes that do not significantly alter the meaning of the provision are omitted from this discussion. More information on the reasons for significant changes is found later in the preamble.

(1) There have been changes made to the definitions section.

(2) Allowable deductions from gross income

If the person seeking the award is seeking a downward modification, no deduction will be allowed for another award if, when the other award entered, the award for which modification is sought was taken into consideration.

(3) Gross income

(A) Inclusions in gross income

- Incentive based compensation (such as stock options, restricted stock, restricted stock units, restricted stock rights and other forms of delayed or deferred compensation) if, and, or when vested or exercisable, clarified as Gross Income inclusion.
- Social Security benefits paid to the parent for the parent's own needs are included in gross income, provided when the parent whose income is being determined receives both Supplemental Security Income and Social Security disability or Social Security retirement benefits, the Social Security income inclusion shall not exceed \$5 per week.
- The commission clarified that Social Security dependency benefits paid on behalf of a child whose support is being determined is included in the income of the parent on whose earnings records the dependency benefit was determined Jenkins v. Jenkins, 243 Conn. 584 (1998).

(B) Exclusion from gross income

Social Security disability benefits or Social Security retirement benefits in excess of \$5 per week are now excluded when the recipient also receives a Supplemental Security Income supplement to bring his or her income up to the Supplemental Security Income subsistence threshold.

(4) Net disposable income

Alimony paid by one of the parents to the other is no longer added to the net income of the receiving parent, or deducted from the net income of the paying parent, in the calculation of

net disposable income, for purposes of calculating unreimbursed medical and child care contribution amounts.

(5) Child support obligations for higher incomes

Child support when parents' net weekly income exceeds \$4,000 shall be determined consistent with statutory criteria, including C.G.S. §46b-84(d).

- The minimum presumptive support amount shall be the support amount at the \$4,000 net weekly income.
- The maximum presumptive support amount shall be determined by multiplying the parents' net weekly income by the applicable percentage shown at the \$4,000 net income level.
- The minimum and maximum presumptive amounts may be rebutted by application of the deviation criteria and/or statutory criteria including §46b-84(d).

(6) Supplemental orders as part of current support computation

Future income of unknown amounts such as bonuses and other incentive based compensation that is awarded in future years, or vests in future years, or can be exercised in future years, is required to be part of the child support award to be included in the award for the year in which such amounts are includible in income for tax purposes through the use of supplemental orders.

(7) *Schedule of Basic Child Support Obligations*

- The low-income obligor area is extended to slightly higher incomes.
- The percentages and dollar amounts are adjusted.

(8) Child support for shared physical custody

- The definition of shared physical custody is amended to provide that the physical residence of the child is shared when the child has substantially equal time and contact with each parent.
- For shared physical custody, the presumptive support amount is the amount that the parent with higher income would pay to the other parent. Shared physical custody can be grounds for deviating, as under prior guidelines. These guidelines add an additional consideration where a deviation might be warranted in a shared physical custody situation where the parents have substantially equal income.

(9) Determining the amount of current support when another child resides with a parent

Revised the definition of "qualified child" by deleting the requirement that a parent be the child's legal guardian or that the child live with the parent for specified periods of time. A qualified child does not include foster or step child.

(10) Health care coverage and expenses

- Clarified that health care coverage for which awards are made includes, but is not limited to, medical care, mental health care, dental care or vision care.
- Added provision that health care awards may include orders to pay a cash medical support order.
- Added definition of health care expenses to cover a broad range of expenses.
- Health care insurance and cash medical support cannot exceed “reasonable cost” as defined by statute.
- Alimony is no longer considered when determining the parents’ percentage share of unreimbursed medical expenses.

(11) Child care contribution

- A weekly dollar amount may be awarded if there is agreement by the parties or if there is non-payment of prior orders.
- Alimony is no longer considered when determining the parents’ percentage share of child care contribution.

(12) Deviation criteria

- Added factor to the shared physical custody criterion that both parents having substantially equal income may also be grounds for deviation.
- Added criterion that total child support award exceeding 55% of obligor’s net income on any components of the award other than current support may also be grounds for deviation.

(13) Arrearage guidelines

Arrearage payment amount increases from 50% to 100% if the parents have no present duty to provide support to the child.

(14) Worksheet

- Deletes reference to mother and father, substitutes Parent A and Parent B.
- Added summary of orders to calculate total award as percentage of income obligor’s income.
- Revised for plain language.
- Alimony is no longer considered when determining the parents’ percentage share of unreimbursed medical expenses.
- New line 35b to show total child support award as percentage of obligor’s income.

(15) Determining the amount of current support when another child resides with a parent

- Definition of qualified child revised to remove the requirements with respect to legal guardian or child living with parent for specified periods of time.
- A qualified child does not include a step child or foster child clarified.

(c) Purposes of guidelines

The primary purposes of the child support and arrearage guidelines are:

- (1) To provide uniform procedures for establishing an adequate level of support for children, and for repayment of child support arrearages, subject to the ability of parents to pay.
- (2) To make awards more equitable by ensuring the consistent treatment of persons in similar circumstances.
- (3) To improve the efficiency of the court process by promoting settlements and by giving courts and the parties guidance in setting the levels of awards.
- (4) To conform to applicable federal and state statutory and regulatory mandates.

(d) Basic principles

The Connecticut Child Support Guidelines are based on the Income Shares Model. The Income Shares Model presumes that the child should receive the same proportion of parental income as he or she would have received if the parents lived together. Underlying the income shares model, therefore, is the policy that the parents should bear any additional expenses resulting from the maintenance of two separate households instead of one, since it is not the child's decision that the parents divorce, separate, or otherwise live separately.

The Income Shares Model has proven to be the most widely accepted, particularly due to its consideration of the income of both parents. Thirty eight states follow the Income Shares Model. Four states and the District of Columbia have shifted over to the Income Shares Model since Connecticut last revised its guidelines in 2005. The other models used by states are "Percentage of Obligor Income" (ten states) and "Melson Formula" (three states). The Income Shares Model reflects presently available data on the average costs of raising children in households across a wide range of incomes and family sizes. Because household spending on behalf of children is intertwined with spending on behalf of adults for most expenditure categories, it is difficult to determine the exact proportion allocated to children in individual cases, even with exhaustive financial affidavits. However, a number of authoritative economic studies based on national data provide reliable estimates of the average amount of household expenditures on children in intact households. These studies have found that the proportion of household spending devoted to children is systematically and consistently related to the level of household income and to the number of children.

In general, the economic studies have found that spending on children declines as a proportion of family income as that income increases. This spending pattern exists because families at higher income levels do not have to devote most or all of their incomes to perceived necessities. Rather, they can allocate some proportion of income to savings and other non-consumption expenditures, as well as discretionary adult goods. This principle was reflected in past guidelines, since 1994, and is continued in these guidelines. Again, following the pattern of

prior guidelines declining percentages at all levels of combined net weekly income begin outside the darker shaded area of the schedule. However, the commission had no economic data that supports a conclusion that this pattern continues when parents' net weekly income exceeds \$4,000. This commission therefore decided to not extend either the range of the schedule or the application of the concept of declining percentages beyond its current \$4,000 upper limit.

Economic studies also demonstrate that a diminishing portion of family income is spent on each additional child. This apparently results from two factors. The first is economy of scale. That is, as more children are added to a family, sharing of household items is increased, and fewer of those items must be purchased. The second is a reallocation of expenditures. That is, as additional children are added, each family member's share of expenditures decreases to provide for the needs of the additional members.

Based on this economic evidence, adjusted for Connecticut's relatively high income distribution (as explained later in this preamble), the guidelines allow for the calculation of current support based on each parent's share of the amount estimated to be spent on a child if the parents and child live in an intact household. The amount calculated for the custodial parent is retained by the custodial parent and presumed spent on the child. The amount calculated for the noncustodial parent establishes the level of current support to be ordered by the court. These two amounts together constitute the current support obligation of both parents for the support of the child. Intact households are used for the estimates because the guidelines aim to provide children the same support they would receive if the parents lived together. More than this, however, support amounts would be set unduly low if based on spending patterns of single-parent families, as they generally experience a high incidence of poverty and lower incomes than intact families.

(e) *The Schedule of Basic Child Support Obligations*

This subsection of the preamble explains how the commission derived the percentages in the *Schedule of Basic Child Support Obligations* (hereafter, the schedule), and how and why the new schedule is different from the one in the 2005 guidelines. The commission contracted with the Center for Policy Research of Denver, Colorado to develop a new schedule based on more recent economic data.

(1) Updated economic data

Federal regulations for the Title IV-D child support enforcement program (45 CFR 302.56) require among other things that the guidelines review process include a consideration of economic data on the cost of raising children. The new schedule was based primarily on a 2011 study conducted by Dr. David Betson of Notre Dame University, through the University of Wisconsin Institute for Research on Poverty. Dr. Betson used data from the U.S. Bureau of Labor Statistics' 2004-09 Consumer Expenditure Survey for his research.

The Consumer Expenditure Survey methodology has changed somewhat since the last guideline revision. The survey now measures "outlays" as opposed to "expenditures." "Outlays" include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while "expenditures" do not. The new methodology also corrects for the fact that expenditures among those surveyed consistently exceed income for low income households. This phenomenon results from incomplete reporting or from households using

savings or credit cards to make purchases beyond their income. The Consumer Expenditure Survey corrected for this, by imputing income to the lower income brackets. These two adjustments in methodology affected the economic report.

The commission notes that the identification of spending categories for the development of estimates of expenditures on children does not translate well into an obligation for parents to spend specific portions of their own income, or support payments received from the other parent, on particular categories of items for their children. As stated earlier in this preamble, spending on children and adults in families is inextricably intertwined, and the 2009 commission continues to reject any requirement that the custodial parent provide for an accounting of how support payments, or the custodial parent's portion of the presumptive current support obligation, are used to provide for the child. An accounting requirement would represent an unreasonable administrative burden on courts and administrative agencies, and would be extremely intrusive for custodial parents. The commission does not believe it is appropriate for the government to micromanage family finances. On the other hand, where it can be shown that a parent's failure to provide for a child rises to the level of neglect, it certainly is appropriate for individuals to enlist the help of appropriate courts or agencies to assess the appropriateness of a custody change or other measures to ensure the child's welfare.

The foregoing being said, however, the commission emphasizes that it is the obligation of both parents to contribute to the support of their children to the extent of their ability, as defined by the guidelines and ordered by the courts. The obligation to support does not rest solely with the parent who is ordered to make payments to the other parent. It extends also to the parent receiving those court-ordered payments. In addition to spending the designated support payments on the child, the parent receiving such payments remains obligated to expend a portion of his or her own personal income on the child's behalf. The specific percentage expected to be spent is identical, absent application of a deviation criterion, to the percentage allocated by the other parent, as established by the schedule.

(2) Rothbarth estimator

Economists determine the average household spending on children by comparing the expenditures of two households that are equally well off economically, one with children and one without. To make this comparison, they must first determine a standard of well-being which is independent of income. The Rothbarth estimator (named for Erwin Rothbarth, the economist who first proposed it) is such a standard. It is based on the percentage of household income spent on adult goods, and the commission continues to regard it as the best benchmark to use in developing guidelines. It is the most widely used standard among states that have updated their guidelines based on newer child-rearing cost data.

(3) Adjustment for Connecticut

The data reported by Betson using the Rothbarth estimator (hereafter, Betson/Rothbarth) were developed using a nationally representative sample of households. Connecticut, however, has an income structure that is much higher than the national average. Connecticut now ranks third highest in median family income among states, down from second highest in 2005. This fact, in the commission's judgment, continues to warrant an upward adjustment to the Betson/Rothbarth percentages, for the following reasons:

(A) Connecticut household can be expected to spend about the same percentage of income on children as a nationally representative household with a lower level of income because of the Connecticut household's relative position in the state's income distribution.

(B) Households with lower levels of income generally spend a higher proportion of their income on children.

The amount of the upward adjustment in the new schedule was calculated with reference to 2010 Census data indicating differences in family income between Connecticut and the national average.

(4) Low-income adjustments

(A) An historical perspective

One of the continuing themes that surfaced throughout the commission's review process was the challenge of striking an appropriate balance between the interests of parents and children in the setting of a child support award when one or both parents are of extremely limited means. On the one hand is the child's interest in sharing equitably in the parents' income, consistent with the income shares model. On the other hand is the low-income parent's need to retain sufficient income to provide for his or her own subsistence, in order to permit such parent to play a positive role in the child's life.

The present commission determined that continuing the imposition of a minimal order of support even at poverty levels, as established in the 1999 guidelines and maintained in the 2005 guidelines, was consistent with the underlying public policy making parents primarily responsible for the support of their children. The imposition of an order of a specific amount of child support, no matter how minimal, in almost every case is intended to convey the important message to both parents that an obligation to support exists even where the ability to pay is limited. (See the preamble to the 2005 guidelines for a fuller historical perspective).

(B) Low-income adjustments in the new schedule

The present commission recognizes that in low-income families where the parents reside in two separate households, there will inevitably be immense financial pressures on both parents to maintain themselves and their children adequately. Nonetheless, the commission returned repeatedly in its deliberations to a concern for the best interests of the child. It therefore continues to prescribe minimal support payments for even very low-income noncustodial parents, but has tempered this determination with several further adjustments in the low-income area of the schedule, in an effort to build upon and refine the commendable work of previous commissions.

(i) No obligation for parents with less than \$50 net income

The present commission retains the elimination of a child support obligation for noncustodial parents earning less than \$50 per week net income instituted by the 2005 commission. Parents with such extremely low income are in truly desperate circumstances, and their first concern, even before the payment of a child support obligation, understandably is their own economic survival.

(ii) Increased range of low-income area

The 2005 guidelines phased out the low-income, darker shaded area of the schedule at the point where the obligor retained about \$250 per week net income. The present commission has extended the reach of the protections associated with this area of the schedule by increasing to approximately \$290 per week the level of net income at which the low-income designation ceases to apply. The effect of this change is not only to deflate the required support contribution for borderline low-income obligors, but also to extend to such obligors the additional protections accorded such obligors under other provisions of the guidelines, which are addressed elsewhere in this preamble.

(iii) Lower percentages in the darker shaded area

The commission also slightly reduced some of the percentages in the low-income area of the schedule in light of the commission extending the darker shaded area of the schedule. In the commission's view, these reductions will ultimately work to the benefit of children, while serving the immediate self-support needs of low-income obligors, since they will assist such obligors in establishing a pattern of payment based on realistic expectations of their ability to pay.

(5) Extension to higher incomes

The 2005 commission extended the applicable range of the schedule from \$2,500 to \$4,000 combined net weekly income, in response to the 1996-1999 Consumer Expenditure Survey, and comments from the public and from many practicing family law attorneys. This commission relied on the updated data from the 2004-2009 Consumer Expenditure Survey, which did not include sufficient economic data above \$4,000 combined net weekly income to extend the range of the schedule above the \$4,000 income level. In recognition of recent Supreme and Appellate Court case law addressing households with combined net weekly income of over \$4,000 and further in recognition of the lack of sufficient economic data, courts should exercise their discretion consistent with the income scope as set forth in 46b-215a-2c (a)(2) on a case by case basis where the combined income exceeds the range of the schedule. When the combined net weekly income exceeds \$4,000, the presumptive support amount shall range from the dollar amount at the \$4,000 level to the percentage amount at that level applied to the combined net weekly income consistent with statutory criteria, including C.G.S. § 46b-84(d). This presumptive support range may be rebutted by application of the deviation criteria and by the statutory factors set forth in C.G.S. § 46b-84(d), for an award above or below these parameters. In exercising discretion in any given case, the magistrate or trial judge should consider evidence submitted by the parties regarding actual past and projected child support expenditures to determine the appropriate order.

(f) Guidelines worksheet

The commission continues to prescribe a worksheet for use in calculating support amounts under the child support and arrearage guidelines. While the revised worksheet looks similar to the one included in the former regulations, it is different in a number of important respects and has been simplified using a plain language approach in an effort to make the worksheet more user-friendly.

(1) Heading

The heading is identical, except that the terms “Mother” and “Father” have been replaced with the terms “Parent A” and “Parent B” in order to recognize the evolving trend towards a modern definition for the family unit.

(2) Net weekly income calculations

The commission changed the title of this section from “net income” to “net weekly income” and deleted the words “weekly amounts” set out in parentheses in order to simplify the worksheet.

Also, the 2005 commission added an area for calculating the imputed support obligation for a qualified child by adding lines 12a through 12d for the purpose of breaking down the fairly complex calculation into a few simpler steps. In order to further clarify this calculation, this commission added more steps as reflected in lines 12a through 12f and provided more explicit language and instruction in lines 12, 13, and 14.

(3) Current support calculation

The commission inserted additional instructions and/or substituted mathematical symbols in place of spelling out the word in lines 14, 17, 18, and 20. Also, due to a renumbering of the worksheet, as a result of the changes set forth in section (f) of the preamble, line 20 was changed to reflect that the noncustodial parent’s amount should be entered on line 30 as opposed to line 34. Lastly, the words “unless deviation criteria apply – see section VII” in line 20 were deleted due to space limitations.

(4) Net disposable income calculation

The 2005 commission added this section due to the increased complexity of the net disposable income calculation. This commission replaced the terms “Mother” and “Father” with the terms “Parent A” and “Parent B” for reasons stated in section (f)(1) above and to provide consistency throughout the worksheet.

The main change in this section of the worksheet is that the net disposable income computation no longer considers the impact of alimony as a basis to increase and/or decrease a parent’s net disposable income. The provision for the alimony calculation proved unworkable. Alimony orders are made simultaneously and therefore not available for the calculation. Additionally, alimony is meant as spousal support, not for the support of children. Due to the elimination of the alimony calculation steps this section was shortened from six to three lines. This section now consists of lines 21, 22 and 23 which also have been changed to reflect mathematical symbols in place of spelling out the word.

(5) Unreimbursed medical expense calculation

This section has been renumbered as lines 24, 25 and 26 (formerly lines 27, 28 and 29) as a result of the worksheet changes set forth in section (f) of the preamble. The commission also modified lines 24, 25 and 26 to provide more explicit instructions for calculating each parent’s percentage contribution.

(6) Child care contribution calculation

This section has been renumbered as lines 27 and 28 (formerly lines 30 and 31) as a result of the worksheet changes set forth in section (f) of the preamble. The commission also

simplified the child care contribution calculation by using plain language to make the instructions easier to understand.

(7) Arrearage payment calculation

This section of the worksheet has been renumbered to line 29 (formerly line 32) as a result of the worksheet changes set forth in section (f) of the preamble. Due to the renumbering of the worksheet, the first line of this section now directs the user to multiply Line 30 (formerly Line 34) from prior worksheet by twenty percent to calculate the presumptive arrearage payment amount. Furthermore, the present commission has retained the twenty percent amount that was originally selected to be consistent with the general rule. The most significant change, however, is that this commission implemented an arrearage order increase from 50% to 100% of the current order if child is deceased, emancipated, or over the age of eighteen and has completed twelfth grade or has attained the age of nineteen, whichever occurs first. - see box(C).

(8) Summary of Worksheet

Due to the decision to move the deviation criteria section to the end of the worksheet, this section was renumbered as Section VII and the lines appearing in this section have been renumbered as lines 30 through 35.

The commission changed the title of this section from “Recommended Orders” to “Summary of Worksheet” to clarify that the purpose of the section is to record the presumptive amount for each component of the total child support award - i.e. presumptive current support, arrearage payment, total arrearage, cash medical, unreimbursed medical expenses, and child care contribution, all in one section. A “total child support award calculation” box is added to set forth the total child support award and its components. A line was added to record the presumptive cash medical amount and the unreimbursed medical expense line still prompts for entry of percentage amounts but changes the terms “mother” and “father” to “Parent A” and “Parent B”. The line added in 2005 for “additional orders” is deleted. Any additional orders should be provided on an additional page.

(9) Deviation criteria

This section of the worksheet continues to include a listing of all criteria with a check box for the user to indicate which, if any, criteria are being cited to rebut the presumptive support amounts. The commission added a deviation criterion under “Special circumstances” when the total award exceeds 55% of the obligor’s net income. This section’s placement on the worksheet has also changed. Since the deviation criteria logically would be the last factor to be considered by the trier of fact, the commission reasoned that it should appear at the end of the worksheet as Section VIII thereby following the section summarizing the total child support award. The section has been renumbered to line 36 (formerly line 33) as a result of the worksheet changes set forth in section (f) of the preamble.

(g) Applicability of child support guidelines

(1) Split custody situations

When there is more than one child in common and each parent provides the primary residence of at least one of the children, there is a split custody situation. The 1994 commission adopted an approach that uses the combined parental income to calculate separate obligations for

the children of each household. These obligations are then offset to arrive at a single obligation which one parent pays to the other to correctly apportion their combined income based on a consistent application of the child support guidelines. The present commission continues to endorse this approach to the split custody situation, and has retained the applicable provisions from the 2005 guidelines with minor language changes.

(2) Cases where another child resides with a parent

In an effort to improve the consistency of orders in which the needs of multiple families are involved, the 1999 commission eliminated the deviation criterion for needs of a parent's prior or subsequent children in favor of a deduction from gross income in the amount of an imputed support obligation for a dependent child living with the parent. The present commission has deleted the requirement that the parent is the child's legal guardian, or if not the child's legal guardian, that the child lived with such parent for specified periods of time. Another child does not include a step-child or a foster child.

The amount of the allowable deduction for qualified children is calculated as follows. First, a current support obligation is calculated for all of the parent's children, including those who are the subject of the support determination and those for whom the parent is seeking a gross income deduction. The other parent's income is not considered in this calculation. Second, the resulting obligation is divided by the total number of the parent's children, and the resulting amount is multiplied by the number of qualified children (those for whom the parent is claiming a deduction). The product is the total allowable deduction for all qualified children.

While the deduction for qualified children accounts for the basic support needs of such children, it does not address any child care expenses attributable to them. Accordingly, the 2005 commission added a deviation criterion that may be used to reduce only the presumptive child care contribution for the child whose support is being determined and the present commission has retained the deviation criterion in the new guidelines.

(3) Shared Physical Custody

The commission amended the definition of shared physical custody in response to cases involving more equal parental sharing of time and contact with the child. The amendment also reflects a trend away from "custodial/noncustodial" and "visitation" language toward the concept of shared parenting. The commission recognizes that within the context of shared physical custody, both parents are essentially custodial.

In conjunction with the definitional change, the commission determined there was a need for a method to calculate the presumptive child support obligation in shared physical custody situations because neither parent is considered the custodial parent. The commission determined that the most practical approach was for such obligation to be paid by the parent with the higher income. The commission included this calculation method within the existing procedures for determining the recommended child support order.

The commission further recognized, however, that the presumptive calculation method creates many situations in which the best interests of the child and fairness to the parents may warrant a deviation from the presumptive child support award amount. Consequently, the commission refined the shared physical custody deviation by removing references to "custodial" and "noncustodial" parents and substituting the designations of "lower net weekly income" and "higher net weekly income" parents. The commission also added a provision to allow deviation

from the presumptive support amount when both parents have substantially equal income. The commission continues to reject the notion of a mathematical formula based on the time spent with each parent to determine support amounts in the shared physical custody context. Application of such a formula would tend to shift the focus away from the best interests of the child and more toward financial considerations, which would be inconsistent with Connecticut law.

(4) Health care coverage contribution

(A) In general

The present commission recognizes, consistent with the determinations of prior commissions, that clear and adequate health care provisions must be included in the guidelines if they are to serve the best interests of the child. Such provisions are mandated by Title IV-D of the Social Security Act, implementing federal regulations and corresponding state law provisions. All states now have in their child support guidelines some provision for addressing the child's health care needs. The commission accordingly has retained the requirement for each child support award entered under the guidelines to include a provision for either parent or both parents to contribute to the health care coverage of the child. The requirement may be met by an order to name the child as a beneficiary of health insurance carried by or available at reasonable cost to a parent. In addition, the commission added that the health care coverage requirement may include cash medical support. If such insurance is not available, the order must require application for HUSKY B or an equivalent government-sponsored plan, as available. The commission changed the prior "Exceptions for low-income obligors" in the 2005 guidelines to be "Exceptions to cash medical support order" in the current guidelines. Cash medical support includes contribution toward HUSKY costs and other ongoing extraordinary medical expenses.

(B) Unreimbursed medical expenses

(i) Apportionment method

The commission has retained in the present regulations the basic method for apportioning unreimbursed medical expenses that was adopted by the 1999 commission. The 2005 guidelines allowed the user to deduct 80% of any alimony payments to the other parent from the net income of the parent paying the alimony, while adding the same amount to the net income of the parent receiving such alimony. This commission has removed alimony paid by one parent to the other in the determination of net disposable income in an effort to simplify the calculation. This commission continues to add any Social Security dependency benefits for the child on the earnings record of the noncustodial parent to the custodial parent's net income, and deduct this same amount from the noncustodial parent's net income to determine each parent's net disposable income.

(ii) Other issues

The commission continues in the present guidelines the policy of not exempting low-income obligors from payment of unreimbursed medical expenses. It also continues to include unreimbursed medical expenses as a reason for deviating from presumptive support amounts where such expenses are found to be extraordinary and to exist on a substantial and continuing basis.

(5) Child care contribution

(A) In general

The commission has retained the provision requiring the noncustodial parent to reimburse the custodial parent for a portion of the child care costs incurred on behalf of the subject child. Treating child care costs separately under the guidelines, as opposed to including an average amount for such costs in the schedule, is justified in the commission's view because not all families incur this expense and costs vary widely depending on family circumstances. Provision for a separate contribution therefore permits the court to tailor the child support award to those circumstances.

(B) Qualifying costs

The costs subject to noncustodial parent reimbursement must be reasonable and necessary for the custodial parent to maintain employment. Amounts that are reimbursed or subsidized are excluded, as are amounts that exceed the level required to provide quality care from a licensed source. The commission refers courts and other guidelines users to the charts on average Connecticut child care costs that appear on the 2-1-1 Child Care Infoline internet website for information on determining the reasonableness of any claimed child care costs.

(C) Contribution amount

The noncustodial parent's contribution to qualifying child care costs is set generally the same way as unreimbursed medical expenses are apportioned – on the basis of the parents' net disposable incomes. As with the calculation of unreimbursed medical expenses, the commission has removed alimony paid by one parent to the other in the determination of net disposable income, which was previously instituted by the 2005 commission. The commission made this change to simplify the calculation. The special rules for low-income obligors are retained by the commission. The contribution continues to be designated as a percentage unless there is a finding of noncompliance on a prior order in which case the court can order a dollar amount. The commission added the provision that a weekly dollar amount may be ordered at an initial or subsequent hearing if there is an agreement of the parties.

(D) Coordination with schedule

The revised schedule incorporates deductions for average child care costs in graduated fashion in accordance with the updated data provided by the consultant. The commission has determined that these amounts are more reliable than the estimates on which the 2005 schedule adjustments were based.

(6) §46b-56c Educational Support Orders

Pursuant to Conn. Gen. Stat. §46b-56c, a court may issue an Educational Support Order directed to either or both parents of a child to pay for educational costs for up to a total of four full academic years at a post-secondary institution of higher education or a private occupational school for the purpose of attaining a bachelor's or other undergraduate degree, or other appropriate vocational instruction. These Educational Support Orders are not orders for payment of private school for elementary through high school. The commission considered whether an Educational Support Order should affect any child support award at the time of either the establishment or modification of the child support award. The commission determined that the statutory language does not support such consideration. Therefore, the commission concluded

that the child support award is to be determined without consideration of an existing or future Educational Support Order.

(7) Supplemental orders

The commission found that sometimes when a support order is being set the parties have knowledge of anticipated future payments of an unknown amount, such as a bonus or other incentive based compensation such as stock options, restricted stock, or other stock rights if, and, or when vested or exercisable. While the expected amounts may be substantial, the indeterminate nature of such amounts precludes their inclusion in the gross income of the parent expected to receive them at the time the order enters. In such cases, the commission has determined that the most practical way of considering such amounts for purposes of establishing an appropriate amount of support is to treat the amounts separately from the basic current support order, which is to be paid periodically.

Under the approach adopted by the commission, when the order is entered, the parties agree or the court orders a percentage of the future amounts shall be obligated as support upon either the receipt of the payment (such as in the event of a bonus), or upon vesting (such as restricted stock or stock options). This approach maintains the integrity of the current support calculation method, since it does not attempt to include indeterminate or speculative amounts in a parent's gross income. It also saves the parties from returning to court to modify the support order to account for receipt of the payment.

For combined net weekly incomes of not more than \$4,000, the percentage shall be generally consistent with the guidelines schedule; for combined net weekly incomes over \$4,000, the order shall be determined on a case by case basis consistent with the determination of the child support order, as discussed above in section (e)(5).

If the amount of the future payment is reasonably ascertainable, it should be included in gross income, subject to the normal current support calculation procedures, and not addressed under this provision.

While the receipt of indeterminate amounts such as bonuses, or the vesting of indeterminate amounts such as restricted stock is always included as income for purposes of calculating the child support order, the commission intends that this supplemental orders provision shall apply in cases where the future compensation is indeterminate when the order enters. The regulations still clearly provide that the primary element of a current support order is a specific dollar amount, which is payable periodically, such as weekly or monthly.

(h) Income determination

The regulations continue to use the parents' net income, defined as gross income minus allowable deductions, as a basis for calculating the child support obligation. This subsection describes and explains the principle changes to the gross income inclusions and exclusions, and the allowable deductions, included in the new guidelines.

(1) Gross income

(A) Inclusions

Users of the guidelines should note that gross income includes all kinds of earned and unearned income not specifically excluded. The list of inclusions is illustrative and not exhaustive.

(i) Overtime and additional employment

The 2005 commission determined that inclusion of at least some parental income earned for hours worked in excess of 40 per week is justified by the principle that children should share equitably in the income of their parents. The 2005 commission found it fair and appropriate to prescribe some limitation on the number of hours to be included.

The 1999 guidelines had established 52 total paid hours per week for regular, overtime, and additional employment as the maximum to enter into the calculation of gross income for child support purposes. Subsequent to promulgation of the 1999 guidelines, however, the Connecticut General Assembly enacted section 32 of Public Act No. 99-279 (now codified as section 46b-215d of the Connecticut General Statutes), which provides that “in cases in which an obligor is an hourly wage earner and has worked less than forty-five hours per week at the time of the establishment of the support order, any additional income earned from working more than forty-five hours per week shall not be considered income for purposes of such guidelines.” The 2005 commission determined that the inconsistency of the guidelines with this legislation caused confusion, and made the guidelines more difficult to administer.

The 2005 commission accordingly reduced to 45 hours the limitation on wages to be considered as gross income. In conjunction with this change, the commission also adopted a new deviation criterion (discussed more fully in the deviation criteria subsection of this preamble) to address those cases in which application of the lower hourly wage limit might result in an inappropriate or inequitable order, in view of a parent’s earnings history and prospects.

(ii) Clarification of income inclusions

The commission clarified that incentive based compensation is included in the definition of gross income to reflect more fully its intent to provide as comprehensive a list as possible of the types of income that should typically be considered. Examples of incentive based compensation are: stock options, restricted stock, restricted stock units, phantom stock, stock appreciation rights and other forms of delayed or deferred compensation. The commission notes, however, that unlisted items are not thereby excluded from gross income unless they are listed as exclusions in the regulation.

Social Security dependency benefits (benefits payable to children whose parents receive Social Security retirement or disability benefits) continue to count as income. There has been some confusion as to which parent such income is attributable. This commission clarified that such benefits count as income to the parent on whose earning record the child qualifies. This item was added to reflect the Connecticut Supreme Court’s decision in Jenkins v. Jenkins, 243 Conn. 584 (1998).

(iii) Limit to inclusion of Social Security Income when recipient also receives Supplemental Security Income (SSI)

The commission added language to the income inclusion and exclusion sections to exclude Social Security, except for \$5 per week, from includible income when the parent receives both Social Security and SSI. Supplemental Security Income (SSI) is a Federal income program for aged, blind and disabled people with little or no income. It helps afford basic food, clothing and shelter needs. SSI is funded by general tax revenues (not Social Security taxed). Social Security disability is a federal insurance program for aged, blind and disabled people who have a sufficient work history to qualify for coverage from the Social Security fund. Some people with limited work history qualify for Social Security disability benefits in an amount below the SSI amount. If that is the case, they also qualify for SSI, to bring them up to the SSI subsistence threshold. The commission has excluded SSI from consideration as income under the guidelines in the past and continues to do so. The commission is now further excluding Social Security disability and retirement income, except for \$5 per week, from consideration in the income determination when the recipient also receives an SSI supplement to bring his or her income up to the SSI subsistence threshold. The \$5 per week counts as income because this amount is disregarded in calculating the SSI supplement.

(B) Exclusions

The commission added one item to the gross income exclusions, as explained above. Social Security disability or Social Security retirement benefits in excess of \$5 per week are excluded when the parent also receives Supplemental Security Income. The commission considered and rejected allowing a deduction for Health Savings Accounts. These accounts are a form of savings dedicated to payment of pre-tax expenditures normally paid after tax. They are elective, not a condition of employment and not universally available to both parents.

(2) Allowable deductions

(A) In general

The commission continues to regard the combined net income of both parents as the fairest measure on which to base the child support obligation. Since the deductions used to calculate net income are limited to those specifically enumerated in the regulation, the commission was careful to consider all potential deductions with a view toward enhancing equity for the parents while protecting the income base available for the support of children. As a result of this review, the commission retained many allowable deductions unchanged from the 2005 guidelines. A summary and explanation of the commission's actions concerning allowable deductions follows.

(B) Taxes

The commission continues unchanged, in these regulations, the allowable deductions for income, Social Security and Medicare taxes. Deductions for listing a child as a dependent on a tax return or related deductions such as the HOPE credit, should be excluded to the extent they actually reduce income taxes.

(C) Health insurance premiums

The commission continues to support the change made by the 2005 commission in which both parents are allowed to deduct from their gross income the full amount of any health insurance premiums paid by them for themselves and all of their legal dependents, including the child whose support is being determined. The deduction includes HUSKY Plan contributions.

(D) Other alimony and child support awards

The commission has retained the allowable deduction for court-ordered alimony and child support awards from the 2005 guidelines with the following change. The commission decided to limit the deduction of other court ordered alimony and child support awards in one situation. If a person is seeking a downward modification, no deduction will be allowed for another award if, when the other award entered, the award for which modification is sought was taken into consideration. The commission makes this change to preserve the priority of earlier awards. This is the same principle that applies in the qualified child deduction. For example, Order A enters and subsequently Order B enters. If when Order B enters, a deduction from income is allowed for pre-existing Order A, a party seeking to modify Order A downward will not be allowed a deduction from income for Order B.

The commission continues the policy of limiting the deduction to the extent of payment on non-arrearage amounts. The disallowance of arrearage payments as a deduction helps to ensure that a child who is the subject of a subsequent support order is not deprived of an appropriate level of support due to a parent's non-payment of a prior support order.

The commission recognizes that limiting this deduction to actual payments can be interpreted as a failure to give full effect to an existing court order. Such interpretation relies on at least two principles: one, that a valid court order should be presumed to be paid as ordered in deference to judicial authority; and two, that unpaid orders remain subject to enforcement and future collection. The commission finds that the interest of the child in receiving an appropriate level of support based on the actual disposable income of the parents outweighs these concerns. This determination rests on the commission's reluctance to reward a parent who neglects to pay a pre-existing child support obligation with a reduced obligation for the child whose support order is now being established. That being said, however, the commission specifically intends that the downward modification remedy be available in appropriate circumstances, subject to applicable state law, to obligors who are faced with an inflated order because they failed to make payments on another pre-existing order.

Finally, the commission considered fully but rejected amendment of this deduction to include alimony amounts payable to the other parent involved in the support determination and to limit the deduction only to ordered child support amounts that are consistent with the guidelines, where the actual order differs from such amount because the parties to a pre-existing order stipulated to an amount higher than that prescribed by the guidelines.

(E) Imputed obligation for qualified child

The commission continues unchanged the deduction from gross income in the amount of an imputed support obligation for a qualified child. A qualified child is defined as one other than the subject of the support determination, who resides with the parent, is dependent on the parent for support, and for whom the parent has not claimed a deduction for court-ordered support

payments. A parent may claim the deduction in the context of an initial support determination or when *defending against* a proposed modification. A parent cannot claim the deduction when *seeking* a modification of an existing child support award.

(i) Arrearage guidelines

Section 46b-215a of the Connecticut General Statutes requires the development of guidelines for orders of payment on arrearages. Such guidelines are to be based on the obligor's ability to pay. The commission interprets the statute to apply only to the determination of periodic payments, and so does not address in the regulations the determination of lump sum payments, which determination remains subject to the discretion of the judge or family support magistrate. The deviation criteria continue to apply to arrearage order determinations, as was clarified in the 2005 guidelines. This subsection of the preamble explains the commission's rationale for several aspects of the arrearage guidelines.

(1) Simplicity

The commission believes that the arrearage guidelines should be fairly simple to understand and apply, and accordingly continues to base the arrearage payment on a percentage of the current support order.

(2) Percentage of current support

The commission determined that twenty percent (20%) of the current support order continues to be a reasonable percentage to apply toward the reduction of accumulated child support arrearages in most cases. It has accordingly retained this percentage as the general rule, subject to the limitation described in subdivision (4) in this subsection of the preamble.

(3) Arrearage payment when there is no current support order

When there is no current support order, a current support obligation is imputed for the child for whom the arrearage is owed, and the arrearage payment is established as a percentage of that imputed obligation. The applicable percentage is:

- (A) twenty percent if the child for whom the arrearage is owed if the parents have a present duty to provide support for the child; or
- (B) one hundred percent of an imputed support obligation for the individual for whom the arrearage is owed if the parents have no present duty to provide support for the individual because the child is deceased, emancipated, or over the age of eighteen and has completed twelfth grade or has attained the age of nineteen, whichever occurs first.

The twenty percent amount was selected to be consistent with the general rule on the grounds that in the absence of a current support order, the obligor is either supporting the child or would be obligated to do so under state law. The one hundred percent amount was selected because in the situations described, the obligor's current support obligation will have ceased, so that the ability to repay an arrearage is enhanced, and a court has already determined that this is a sum that the obligor is capable of paying. When entering or modifying the support order, it is within the discretion of the judge or family support magistrate to order that, upon termination of the current support order, 100% of the amount of the imputed current support obligation, as described above, shall continue to be paid wholly toward the accrued arrearage.

(4) Limitation on amount of arrearage payment

Basing the arrearage payment on the current support order automatically introduces a test of the obligor's ability to pay. Nonetheless, the commission recognizes that further protection is required to assist obligors in meeting their own self-support needs. It has accordingly retained in these regulations the provision whereby no more than 55% of an obligor's net income may be taken for the total of all current support and arrearage payments.

(5) Special rule for low-income obligors

The arrearage guidelines provide for a weekly arrearage payment for low-income obligors equal to the greater of ten percent (10%) of the weekly current support order, or one dollar (\$1) per week. The lower percentage than that of the general rule is intended to assist such obligors in meeting their own self-support needs while at the same time conveying the important message of the primacy of child support obligations.

(6) Arrearages owed to the state and a custodial parent

The commission has retained the provision for a single arrearage payment order under which payments are to be distributed in accordance with federal requirements. As under the 2005 guidelines, the order is to be payable to the custodial parent until such parent's arrearage is satisfied, and then to the state.

(7) Special treatment for obligor living with child

The authorizing statute calls for special consideration where the obligor lives with the child when the arrearage order is entered. Accordingly, the commission continues the requirement for only a minimal weekly payment of one dollar (\$1) where such obligor's gross income does not exceed 250% of the poverty guideline for the obligor's household size. Where the obligor's income exceeds this amount, the guidelines require a payment of 20% of the imputed support obligation.

(j) Deviation criteria

(1) In general

The commission determined that the deviation criteria are generally working well, and that minimal changes to the regulation were needed. It also found, however, that some clarification was required, and that the addition of one new criterion was warranted.

The commission recognizes that keeping the deviation criteria to a minimum serves the stated guidelines purpose of ensuring consistency and promoting settlements. It also finds, however, that due regard to the best interests of the child, as well as fairness to the parents, requires a description of the specific circumstances in which the presumptive support amounts may be inappropriate or unjust. The commission considered case data reported from the automated system maintained by the state's Title IV-D child support agency in arriving at the regulatory amendments.

(2) Applicability

The prior commission added language in the introduction and throughout the section to clarify its intent to restrict the application of the deviation criteria to the specific circumstances

stated in the lettered subparagraphs listed under the six category headings. For example, under the second heading “extraordinary expenses for care and maintenance of the child,” education expenses, un-reimbursable health care expenses, and expenses for special needs are listed as the criteria for deviation. Under the revised regulations, these three listed criteria, and no others, may warrant deviation under the category “extraordinary expenses for care and maintenance of the child.” There may be other extraordinary expenses for care and maintenance of the child, but unless such expenses can be characterized fairly as falling under one of the three specific listed criteria, they should not be found to warrant a deviation from presumptive support amounts.

The current commission considered feedback from the online survey to determine whether any additional circumstances should be added under the category headings. The majority of the survey feedback regarding deviation criteria related to treatment of extraordinary expenses. This commission considered adding extracurricular expenses to the currently listed criteria of education expenses, unreimbursable medical expenses, and expenses for special needs. The commission decided not to add extracurricular expenses as a separate section under the category “extraordinary expenses for care and maintenance of the child” reasoning that extracurricular expenses could be addressed under the criteria of best interests of the child under the “special circumstances” heading.

While acknowledging that agreements of the parties to a child support determination should carry some weight in setting appropriate support amounts, the commission included language in the section introduction that is intended to ensure that the best interests of the child and an adherence to guidelines principles is embodied in such agreements. The language permits agreements to set support amounts that deviate from the presumptive amounts, but requires that such agreements cite specific deviation criteria and factual bases to justify any variance.

Finally, as noted in the discussion of the arrearage guidelines, this commission retains the language added at the beginning of that section of the regulations to clarify that the deviation criteria are intended to apply to the determination of periodic payments on child support arrearages.

(3) Existing criteria

(A) Weekly wages between 45 and 52 hours

This commission retains criterion related to weekly wages between 45 and 52 hours for applicable cases. The deviation criterion specifies when it is applicable.

(B) Child care expenses for a qualified child

The commission retains a deviation criterion for the child care expenses of a qualified child to address the concern that the required child care contribution, as a component of the child support award in addition to current support, might unduly impact a parent’s ability to pay child care for other children living with such parent. The deviation can be used only to reduce the presumptive child care contribution, not current support, and it applies only if such other children satisfy the definition of “qualified child.” The commission also limited the deviation to cases in which an initial child support award is being set or a parent is defending against a proposed modification of an existing child care contribution, to be consistent with the qualified child deduction.

(C) Extraordinary disparity in parental income

This criterion is associated with the elimination of the white italics from the darker shaded area of the schedule. The white italics in the 1999 guidelines had indicated those income levels at which the diminished basic obligation of a low-income obligor might be reduced even more by consideration of the custodial parent's income. The commission removed the white italics to simplify the guidelines, in view of the small number of cases in which the custodial parent's income was high enough to make a difference in the amount of the low-income obligor's basic obligation. The criterion is intended to provide a vehicle for addressing the small number of cases affected by this change. The commission also recognizes that there may be other circumstances in which application of the criterion may be warranted.

(D) Shared physical custody

The commission refined the shared physical custody deviation by removing references to "custodial" and "noncustodial" parents and substituting the designations of "lower net weekly income" and "higher net weekly income" parents. The commission also added a provision to allow deviation from the presumptive support amount when both parents have substantially equal income. The commission continues to reject the notion of a mathematical formula based on the time spent with each parent to determine support amounts in the shared physical custody context. Application of such a formula would tend to shift the focus away from the best interests of the child and more toward financial considerations, which would be inconsistent with Connecticut law. A finding of shared physical custody should be made only where each parent exercises physical care and control of the child for periods *substantially in excess of* two overnights on alternate weekends, alternate holidays, some vacation time, and other visits of short duration, which may occasion an overnight stay during the week. While periods substantially in excess of this schedule are required for a finding of shared physical custody, the commission emphasizes that an *equal* time-sharing is *not* required for such finding. Courts still must determine what precise level of sharing is sufficient to warrant a deviation from presumptive support amounts. The commission continues to reject a "bright-line" definitional test as well as a formula approach to shared custody situations to discourage disputes over time-sharing as a means of affecting support amounts. The commission believes the approach continued in these regulations leaves sufficient room for the exercise of judicial discretion while providing a measure of predictability for the parties.

(4) New Deviation Criteria

A new deviation criterion was adopted by the commission which provides that if the total child support award exceeds 55% of the obligor's net income, it may be appropriate to deviate downward on any components of the award other than current support to reduce the total award to not less than 55% of the obligor's net income.

(k) The guidelines commission and review process

(1) Statutory authority and membership

The Commission for Child Support Guidelines is established under section 46b-215a of the Connecticut General Statutes. The commission is charged with establishing guidelines to ensure the appropriateness of child support awards, and for reviewing and updating such guidelines every four years. The commission consists of eleven members. The Chief Court

Administrator, the Commissioner of Social Services, the Attorney General, and the chairpersons and ranking members of the joint standing committee on judiciary all serve in their official capacities, and may select designees to serve in their place. The Governor appoints a representative of the Connecticut Bar Association, a representative of legal services, a person who represents the financial concerns of child support obligors, and a representative of the Permanent Commission on the Status of Women. In addition to the voting membership, other representatives of various agencies and court systems and the public who are involved in the child support determination process participated regularly in commission meetings, and staffed the work of the commission. The commission gratefully acknowledges the contributions of these individuals to the work of the commission.

(2) Review process

The commission held biweekly meetings, which were open to the public, beginning September, 2009. The commission filed a schedule of meetings with the Secretary of the State, as required by statute, and kept detailed minutes of each meeting. Early in its review process, the commission reached out in several directions in an effort to gather maximum input on possible changes to the guidelines.

Commission members solicited the views of their various constituencies and reported back to the commission as a whole. The commission also devised an on-line survey to get feedback from the public on a range of issues. There were over 700 responses from the public. The commission reviewed all of these responses and took them into consideration as revisions were made.

The commission scheduled five public hearings around the state to receive comments from the public on how the guidelines affected them, and to offer the opportunity to recommend changes. The public hearings were scheduled during September and October 2013. Four were held during the evening, and one in the afternoon. Notice of the hearings was published in the Connecticut Law Journal; a flyer was posted in many locations; and the hearings were publicized widely in newspapers throughout the state and on various websites. The commission received written comments in addition to this testimony. The commission also hired a nationally recognized leader in the field of child support guidelines, the Center for Policy Research to prepare a new *Schedule of Basic Child Support Obligations* based on updated economic research, and to modify the schedule in accordance with certain commission determinations, as described in earlier sections of this preamble.

Finally, in addition to the outreach methods described above, the commission during its deliberations employed several more research and data-gathering techniques, including but not limited to: examination of the statistical records of the computerized Connecticut Child Support Enforcement System relating to the application of the guidelines to ensure that deviations from the guidelines are limited; survey of other states' child support guideline reviews to consider other possible approaches to various guidelines issues; research on specific guidelines-related topics; review of appellate court decisions from Connecticut and other states; review of other pertinent articles, and reports; and informal consultation with members of the bar, the bench, state legislators, agency representatives, and interested members of the public concerning guidelines issues.

Following the commission's information gathering, deliberations, and development of revised regulations, including a new schedule and worksheet, the commission submitted the

proposed regulatory amendments to the Office of the Attorney General for a review of legal sufficiency, and to the joint standing Legislative Regulation Review Committee for final approval, as required by section 46b-215c of the general statutes.

(l) Effective date

The commission selected an effective date of July 1, 2015 to provide sufficient time for those who are involved in the determination of child support amounts within the state to become familiar with the guidelines prior to their required implementation.

CHILD SUPPORT AND ARREARAGE GUIDELINES REGULATIONS

Section 46b-215a-1. Definitions

As used in this section and sections 46b-215a-2c, 46b-215a-3a, 46b-215a-4b, 46b-215a-5c and 46b-215a-6:

- (1) “Allowable deductions” means average weekly amounts subtracted from gross income to arrive at net income, and are limited to the following:
 - (A) federal, state and local income taxes, based upon all allowable exemptions, deductions and credits;
 - (B) either Social Security taxes or, in lieu thereof, mandatory retirement plan deductions for an amount not to exceed the maximum amount permissible under Social Security;
 - (C) Medicare tax;
 - (D) medical, hospital, dental or health insurance (including the HUSKY Plan) premium payments, for the parent and his or her legal dependents, provided the parent provides the name of the insurer and the policy number;
 - (E) court-ordered life insurance for the benefit of the child whose support is being determined;
 - (F) court-ordered disability insurance;
 - (G) mandatory union dues or fees, including initiation, to the extent deducted by the employer;
 - (H) the cost of mandatory uniforms and tools, to the extent deducted by the employer;
 - (I) court-ordered alimony and child support awards for individuals not involved in the support determination, provided: (i) a deduction for such awards shall be allowed only to the extent of payment on any non-arrearage amounts; and (ii) a deduction for such awards shall not be allowed where a downward modification is sought if, when such awards were entered, the awards for which downward modification is sought was taken into consideration; and
 - (J) an imputed support obligation for a qualified child, as determined in accordance with subsection (d) of section 46b-215a-2c of the Regulations of Connecticut State Agencies.
- (2) “Arrearage” means “past-due support” and includes any one or a combination of the following:
 - (A) court ordered current support or arrearage payments which have become due and payable and remain unpaid;
 - (B) unpaid child support award amounts which have been reduced to a judgment or otherwise found to be due by a court of competent jurisdiction, whether or not presently payable; and
 - (C) support due for periods prior to an action to establish a child support order.
- (3) “Child” means an individual whose parents have a duty to provide support, and includes “children” where the context so requires.
- (4) “Child care costs” means amounts expended for the care and supervision of a child whose support is being determined.
- (5) “Child support and arrearage guidelines” means the rules, schedule and worksheet established under this section and sections 46b-215a-2c, 46b-215a-3a, 46b-215a-4b and 46b-215a-5c, and 46b-215a-6 of the Regulations of Connecticut State Agencies for the determination of an appropriate child support award, to be used when initially establishing or modifying both temporary and permanent orders.
- (6) “Child support award” means the entire payment obligation of the noncustodial parent, as determined under the child support and arrearage guidelines, and includes current support payments, health care coverage, child care contribution and periodic payments on arrearages.

- (7) “Current support” means an amount for the ongoing support of a child, exclusive of arrearage payments, health care coverage and a child care contribution.
- (8) “Custodial parent” means the parent who provides the child's primary residence.
- (9) “Dependent” means a spouse or child for whom a person is legally responsible under state law.
- (10) “Deviation criteria” means those facts or circumstances specified in section 46b-215a-5c of the Regulations of Connecticut State Agencies, which may justify an order different from the presumptive support amounts.
- (11) “Gross income” means the average weekly earned and unearned income from all sources before deductions, including but not limited to the items listed in subparagraph (A) of this subdivision, but excluding the items listed in subparagraph (B) of this subdivision.

(A) Inclusions

The gross income inclusions are:

- (i) salary;
- (ii) hourly wages for regular, overtime and additional employment not to exceed 45 total paid hours per week;
- (iii) commissions, bonuses and tips;
- (iv) profit sharing, deferred and incentive-based compensation and severance pay;
- (v) tribal stipends and incentives;
- (vi) employment perquisites and in-kind compensation (any basic maintenance or special need such as food, shelter or transportation provided on a recurrent basis in lieu of or in addition to salary or wages);
- (vii) military personnel fringe benefit payments;
- (viii) benefits received in place of earned income including, but not limited to, workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;
- (ix) veterans' benefits;
- (x) Social Security benefits paid to the parent for the parent's own needs, provided when the parent whose income is being determined receives both Supplemental Security Income (SSI) and Social Security disability or retirement benefits, the Social Security income inclusion shall not exceed \$5 per week;
- (xi) Social Security dependency benefits paid on behalf of a child whose support is being determined, which are based on the earnings record of the parent whose income is being determined;
- (xii) net proceeds from contractual agreements;
- (xiii) pension and retirement income;
- (xiv) rental income after deduction of reasonable and necessary expenses;
- (xv) estate or trust income;
- (xvi) royalties;
- (xvii) interest, dividends and annuities;
- (xviii) self-employment earnings, after deduction of all reasonable and necessary business expenses;
- (xix) alimony being paid by an individual who is not a party to the support determination;

- (xx) adoption subsidy benefits received by the custodial parent for the child whose support is being determined;
- (xxi) lottery and gambling winnings, prizes and regularly recurring gifts (except as provided in subparagraph (B)(vi) of this subdivision); and
- (xxii) education grants (including fellowships or subsidies, to the extent taxable as income under the Internal Revenue Code).

(B) Exclusions

The gross income exclusions are:

- (i) support received on behalf of a child who is living in the home of the parent whose income is being determined;
 - (ii) Supplemental Security Income (SSI) payments, including those received on behalf of a child who is living in the home of the parent whose income is being determined;
 - (iii) Social Security disability or Social Security retirement benefits in excess of \$5 per week, when the parent also receives SSI;
 - (iv) federal, state and local public assistance grants;
 - (v) earned income tax credit; and
 - (vi) the income and regularly recurring contributions or gifts of a spouse or domestic partner.
- (12) “Health care coverage” means any provision of the child support award that addresses the child’s health care needs including, but not limited to, medical, mental health, vision or dental needs, and includes an order for either parent to:
- (A) provide health care insurance for such child, or
 - (B) pay a cash medical support order, or
 - (C) pay all or a part of such child’s health care expenses that are not covered by insurance or reimbursed in any other manner.
- (13) “Health care expenses” means (A) any medical, mental health, vision, and dental costs that are part of the overall treatment for the child’s physical or mental health by a licensed health care provider, including, but not limited to, those for diagnosing, treating or preventing disease, injury or other damage to the body or mind, and (B) any prescription or non-prescription items recommended by such licensed health care provider.
- (14) “HUSKY Plan” means the plan to provide health care for uninsured children established under sections 17b-289 to 17b-307, inclusive, of the Connecticut General Statutes and includes:
- (A) the HUSKY Plan, Part A (also known as Medicaid) for children receiving assistance under section 17b-261 of the Connecticut General Statutes; and
 - (B) the HUSKY Plan, Part B for children receiving assistance under sections 17b-289 to 17b-307, inclusive, of the Connecticut General Statutes.
- (15) “Imputed support obligation” means a theoretical current support obligation computed for given children in accordance with section 46b-215a-2c of the Regulations of Connecticut State Agencies, the amount of which obligation is used to determine the allowable deduction for a qualified child under subsection (d) of said section and to calculate arrearage payments under section 46b-215a-3a of the Regulations of Connecticut State Agencies.
- (16) “Low-income obligor” means an obligor whose basic child support obligation is determined without considering the other parent’s income, using the darker shaded area of the schedule.

- (17) “Net disposable income” means:
- (A) with reference to the custodial parent, the custodial parent’s net income increased by the sum of:
 - (i) the presumptive current support order, and
 - (ii) the amount of any Social Security dependency benefits on the earnings record of the noncustodial parent that are paid on behalf of the child whose support is being determined.
 - (B) With reference to the noncustodial parent, the noncustodial parent’s net income reduced by the sum of:
 - (i) the presumptive current support order, and
 - (ii) the amount of any Social Security dependency benefits on the earnings record of the noncustodial parent that are paid on behalf of the child whose support is being determined.
- (18) “Net income” means gross income minus allowable deductions.
- (19) “Noncustodial parent” means a parent who does not provide the child's primary residence.
- (20) “Obligor” means a parent who is ordered to make payments under a child support award.
- (21) “Presumptive support amounts” means the child support award components calculated under sections 46b-215a-2c and 46b-215a-3a of the Regulations of Connecticut State Agencies, prior to consideration of the deviation criteria specified in section 46b-215a-5c of the Regulations of Connecticut State Agencies.
- (22) “Schedule” means the *Connecticut Child Support Guidelines Schedule of Basic Child Support Obligations* included in section 46b-215a-2c of the Regulations of Connecticut State Agencies.
- (23) “Shared physical custody” means a situation in which the physical residence of the child is shared by the parents in a manner that ensures the child has substantially equal time and contact with both parents. An exactly equal sharing of physical care and control of the child is not required for a finding of shared physical custody.
- (24) “Split custody” means a situation in which there is more than one child in common and each parent is the custodial parent of at least one of the children.
- (25) “Title IV-D” means the provisions of the federal Social Security Act, which require states to implement a child support enforcement program.
- (26) “Worksheet” means form CCSG-1, *Worksheet for the Connecticut Child Support and Arrearage Guidelines*, which is intended for use with all applicable instructions in sections 46b-215a-2c to 46b-215a-4b, inclusive, of the Regulations of Connecticut State Agencies. The worksheet is included in section 46b-215a-6 of the Regulations of Connecticut State Agencies.

Section 46b-215a-2c. Child support guidelines

(a) Applicability

(1) Award components

This section shall be used to determine the current support, health care coverage and child care contribution components of all child support awards within the state, subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies.

(2) Income scope

When the parents' combined net weekly income exceeds \$4,000, child support awards shall be determined on a case-by-case basis, consistent with statutory criteria, including that which is

described in subsection (d) of section 46b-84 of the Connecticut General Statutes. The amount shown at the \$4,000 net weekly income level shall be the minimum presumptive support obligation. The maximum presumptive support obligation shall be determined by multiplying the combined net weekly income by the applicable percentage shown at the \$4,000 net income level.

(b) Using the worksheet

The line references throughout this section are to the worksheet set forth in section 46b-215a-6 of the Regulations of Connecticut State Agencies. Use one worksheet in most cases. When there is a third party custodian and either parent is a low-income obligor (as determined in subsection (c)(3)(A) of this section), complete a separate worksheet for each parent. Enter on the worksheet only weekly amounts, which may be rounded to the nearest dollar.

(c) Determining the amount of current support

The procedures in this subsection shall be used, subject to subsection (d) of this section, to determine the current support component of the child support award.

(1) Order requirements

(A) Specific dollar amount

The current support order shall include a specific dollar amount of support as a primary element, to be payable on a recurring basis.

(B) Indeterminate amounts

The primary requirement of a specific dollar amount of current support shall not preclude the entry of a supplemental order, in appropriate cases, to pay a percentage of a future lump sum payment, such as a bonus. Such supplemental orders shall be entered when a specific dollar amount of the future lump sum payment has not been ordered and such payment is of an indeterminate amount, subject to clauses (i) and (ii) in this subparagraph:

(i) for combined net weekly incomes not more than \$4,000, the percentage shall be generally consistent with the schedule in subsection (e) of this section;

(ii) for combined net weekly incomes over \$4000, the order shall be determined on a case by case basis consistent with applicable statutes.

(2) Determine the net weekly income of each parent

Follow the instructions in this subdivision to determine the net weekly income of each parent.

(A) Enter the parent's gross income on line 1, and enter the number of work hours used to determine the gross income (to a maximum of forty-five) for each parent on line 1a.

(B) Enter the parent's federal income tax, based on all allowable exemptions, deductions and credits, on line 2.

(C) Enter the parent's Social Security tax or, in lieu thereof, mandatory retirement plan deduction, not to exceed the maximum amount permissible under Social Security, on line 3.

(D) Enter the parent's Medicare tax on line 4.

(E) Enter the parent's state and local income tax, based on all allowable exemptions, deductions and credits, on line 5.

- (F) Enter the parent's medical, hospital, dental or health insurance (including the HUSKY Plan) premium payments for the parent and his or her legal dependents, including the child whose support is being determined, on line 6.
- (G) Enter the parent's payments on court-ordered life insurance for the benefit of the child whose support is being determined on line 7.
- (H) Enter the parent's payments on court-ordered disability insurance on line 8.
- (I) Enter the parent's mandatory union dues or fees, including initiation, to the extent deducted by the employer, on line 9.
- (J) Enter the parent's cost of mandatory uniforms and tools, to the extent deducted by the employer, on line 10.
- (K) Enter the amount of the parent's court-ordered alimony and child support payments for individuals not involved in the support determination on line 11. Do not include arrearage payments in this amount.
- (L) If the parent is entitled to a qualified child deduction in accordance with subsection (d) of this section, compute an imputed support obligation for the parent's qualified child, following the procedures in subdivision (2) of such subsection, and enter the amount on line 12.
- (M) Add the amounts entered on lines 2-12 for each parent and enter the sum on line 13 for each parent.
- (N) Subtract each parent's line 13 amount from the parent's line 1 amount and enter the result on line 14 for each parent. The line 14 amount for each parent is that parent's net weekly income.

(3) Determine the basic child support obligation

Follow the instructions below in the order presented to determine the basic child support obligation using the *Schedule of Basic Child Support Obligations* found in subsection (e) of this section.

- (A) Find the block in the schedule that corresponds to the income level of the noncustodial parent (rounded to the nearest ten dollars) and the number of children whose support is being determined.
 - (i) If this block is in the darker shaded area of the schedule, the noncustodial parent is a low-income obligor. The dollar amount shown in the block is the noncustodial parent's basic child support obligation. Enter this amount on line 16 and proceed to subdivision (4) of this subsection.
 - (ii) If this block is not in the darker shaded area of the schedule, the noncustodial parent is not a low-income obligor. Proceed to subparagraph (B) of this subdivision to determine the basic child support obligation.
- (B) Add the line 14 amounts for each parent. The result is the combined net weekly income. Round this amount to the nearest ten dollars and enter on line 15. Find the block in the schedule that corresponds to the line 15 amount and the number of children whose support is being determined.

The dollar amount shown in this block is the basic child support obligation of both parents for the support of all children. Enter this amount on line 16 and proceed to subdivision (4) of this subsection.

(4) Determine each parent's share of the basic child support obligation

Except as provided in subparagraph (A) of this subdivision, each parent's share of the basic child support obligation is determined by calculating each parent's share of the combined net weekly income, as entered on line 15, and multiplying the result for each parent by the basic child support obligation.

- (A) In the case of a low-income obligor, skip line 17, enter the line 16 amount in the noncustodial parent's column on line 18 and proceed to subdivision (5) of this subsection.
- (B) Determine each parent's percentage share of the combined net weekly income by dividing the line 14 amount for each parent by the line 15 amount and multiplying by one hundred percent. Enter the result (rounded to the nearest whole percentage) for each parent on line 17.
- (C) Multiply the line 17 amount for each parent by the line 16 amount. Enter the result for each parent on line 18. These amounts are each parent's share of the basic child support obligation.

(5) Adjust for Social Security benefits

Enter on line 19 in the noncustodial parent's column the weekly amount of any Social Security dependency benefits on the earnings record of such parent that are paid on behalf of the child whose support is being determined.

(6) Determine the presumptive current support amount

The presumptive current support amount for each parent is equal to that parent's share of the basic child support obligation, except where there is an adjustment for social security dependency benefits in accordance with subdivision (5) of this subsection.

- (A) If there is no entry on line 19 in the noncustodial parent's column, enter each parent's line 18 amount, rounded to the nearest dollar, on line 20 in the appropriate column. Also enter the noncustodial parent's line 20 amount in the appropriate space on line 30.
- (B) If there is an entry on line 19 in the noncustodial parent's column, subtract the line 19 amount from the noncustodial parent's line 18 amount and enter the result, rounded to the nearest dollar, on line 20 in the noncustodial parent's column and in the appropriate space on line 30. Then enter the custodial parent's line 18 amount, rounded to the nearest dollar, on line 20 in the custodial parent's column.

(7) Determine the recommended current support order

Except as provided in subparagraphs (A) and (B) of this subdivision, the recommended current support order shall equal the presumptive current support amount for the noncustodial parent unless a deviation criterion, as specified in section 46b-215a-5c of the Regulations of Connecticut State Agencies, applies. If a deviation criterion applies, complete section VIII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the presumptive weekly current support order on line 30. The line 20 amount for the custodial parent is retained by the custodial parent and is presumed spent on the children. The presumptive support amount for the custodial parent is not established as an order and is not entered on line 30.

(A) Split Custody

In a split custody situation, as defined in section 46b-215a-1(24) of the Regulations of Connecticut State Agencies, a single support obligation is calculated by offsetting theoretical presumptive current support amounts for each parent as follows.

- (i) Determine the presumptive current support amount that one parent would owe to the other parent for the children in such other parent's custody as if those children were the only children of the parties, following all applicable procedures in this subsection.
- (ii) Determine the presumptive current support amount that one parent would owe to the other parent for the children in such other parent's custody as if those children were the only children of the parties, following all applicable procedures in this subsection.
- (iii) Subtract the lesser amount from the greater, as determined in clauses (i) and (ii) of this subparagraph.
- (iv) The presumptive current support order shall equal the amount calculated in clause (iii) of this subparagraph unless a deviation criterion, as specified in section 46b-215a-5c of the Regulations of Connecticut State Agencies, applies. Such order shall be payable by the parent whose presumptive current support amount, as determined in clauses (i) and (ii) of this subparagraph, is greater. If a deviation criterion applies, complete section VIII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the presumptive weekly current support order on line 30.

(B) Shared Physical Custody

In a shared physical custody situation, as defined in section 46b-215a-1(23) of the Regulations of Connecticut State Agencies, the presumptive current support order shall equal the presumptive current support amount of the parent with the higher net weekly income, payable to the parent with the lower net weekly income. If the shared physical custody deviation or any other deviation criterion applies, complete section VIII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the presumptive weekly current support order on line 30.

(d) **Determining the amount of current support when another child resides with a parent**

(1) Applicability

The qualified child deduction shall be allowed to determine the amount of current support only under the circumstances described in subparagraphs (A) and (B) of this subdivision.

(A) Qualified child

Either parent claims a qualified child. A qualified child is one:

- (i) who is currently living in the same household with the parent;
- (ii) who is a dependent of the parent;
- (iii) who is not a subject of the support determination; and
- (iv) for whom the parent has not claimed a deduction under section 46b-215a-1(1)(I) of the Regulations of Connecticut State Agencies.

(B) Initial award or defense to modification

An initial child support award is being established, or a parent is defending against a proposed modification of an existing child support award.

(2) Procedure

When this subsection applies, determine the amount of current support by following the procedures in this subdivision.

(A) Determine current support amount for all children

- (i) Enter on line 12a the number of qualified children for the parent claiming a qualified child.
- (ii) Add the number of children whose support is being determined to the number in line 12a and enter the total on line 12b.
- (iii) Add lines 2 through 11 and enter that amount on line 12c for the parent claiming a qualified child deduction.
- (iv) Subtract the line 12c amount from the line 1 amount and enter the result on line 12d for the parent claiming a qualified child deduction.
- (v) Refer to the schedule to determine a single theoretical presumptive current support amount for the number of children consisting of the child whose support is being determined and the qualified child. For the purpose of this determination, deem the gross income of the other parent of each such child to be zero. Enter on line 12e the amount from the schedule based on the parent's line 12d income and the total number of children on line 12b.

(B) Determine imputed support obligation for qualified child

Divide the amount entered on line 12e by the number of children on line 12b and enter the result on line 12f for the claiming parent. Multiply the amount entered on line 12f by the number of the claiming parent's qualified children on line 12a, and enter the product on line 12 for the claiming parent. The line 12 amount is the imputed support obligation for the qualified child.

(C) Determine current support for subject child

Continue following the remaining procedures in subsection (c) of this section to determine the amount of current support for the subject child, using the imputed support obligation for the qualified child as a deduction from the gross income of the claiming parent.

(e) **Schedule of basic child support obligations**

Following is the schedule to be used for determining the basic child support obligation in accordance with subsection (c) of this section. Note that all obligation money amounts have been rounded to the nearest dollar in this schedule.

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

NOTE: Noncustodial parent income only for the darker shaded areas of the schedule on the first page; combined parental income for the remainder of the schedule.

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
50	10.00%	5	10.40%	5	10.80%	5	11.20%	6	11.60%	6	12.00%	6
60	10.00%	6	10.54%	6	11.08%	7	11.62%	7	12.16%	7	12.70%	8
70	10.00%	7	10.68%	7	11.36%	8	12.04%	8	12.72%	9	13.40%	9
80	10.00%	8	10.82%	9	11.64%	9	12.46%	10	13.28%	11	14.10%	11
90	10.00%	9	10.96%	10	11.92%	11	12.88%	12	13.84%	12	14.80%	13
100	10.00%	10	11.10%	11	12.20%	12	13.30%	13	14.40%	14	15.50%	16
110	10.00%	11	11.24%	12	12.48%	14	13.72%	15	14.96%	16	16.20%	18
120	10.00%	12	11.38%	14	12.76%	15	14.14%	17	15.52%	19	16.90%	20
130	10.00%	13	11.52%	15	13.04%	17	14.56%	19	16.08%	21	17.60%	23
140	10.00%	14	11.66%	16	13.32%	19	14.98%	21	16.64%	23	18.30%	26
150	10.00%	15	11.80%	18	13.60%	20	15.40%	23	17.20%	26	19.00%	29
160	10.00%	16	14.62%	23	16.78%	27	18.70%	30	20.57%	33	22.46%	36
170	12.29%	21	17.10%	29	19.59%	33	21.62%	37	23.55%	40	25.50%	43
180	14.32%	26	19.31%	35	22.08%	40	24.21%	44	26.19%	47	28.21%	51
190	16.14%	31	21.29%	40	24.32%	46	26.53%	50	28.56%	54	30.64%	58
200	17.78%	36	23.07%	46	26.33%	53	28.62%	57	30.69%	61	32.82%	66
210	19.26%	40	24.68%	52	28.14%	59	30.50%	64	32.62%	68	34.80%	73
220	20.61%	45	26.14%	58	29.80%	66	32.22%	71	34.37%	76	36.59%	81
230	21.84%	50	27.48%	63	31.30%	72	33.79%	78	35.97%	83	38.23%	88
240	22.96%	55	28.70%	69	32.69%	78	35.22%	85	37.43%	90	39.73%	95
250	23.46%	59	29.83%	75	33.96%	85	36.54%	91	38.78%	97	41.11%	103
260	23.97%	62	30.87%	80	35.13%	91	37.76%	98	40.03%	104	42.39%	110
270	24.47%	66	31.83%	86	36.22%	98	38.89%	105	41.18%	111	43.57%	118
280	24.97%	70	32.73%	92	37.23%	104	39.94%	112	42.25%	118	44.67%	125
290	25.47%	74	33.56%	97	38.17%	111	40.92%	119	43.25%	125	45.69%	133
300	25.46%	76	35.00%	105	39.05%	117	41.83%	125	44.18%	133	46.64%	140
310	25.45%	79	35.24%	109	39.87%	124	42.68%	132	45.05%	140	47.53%	147
320	25.44%	81	35.48%	114	40.64%	130	43.48%	139	45.86%	147	48.37%	155
330	25.43%	84	35.71%	118	41.36%	137	44.23%	146	46.63%	154	49.16%	162
340	25.41%	86	35.95%	122	41.39%	141	44.94%	153	47.35%	161	49.89%	170
350	25.40%	89	35.91%	126	41.42%	145	45.61%	160	48.03%	168	50.59%	177
360	25.38%	91	35.88%	129	41.45%	149	45.68%	164	48.67%	175	51.25%	185
370	25.37%	94	35.84%	133	41.48%	153	45.76%	169	49.28%	182	51.87%	192
380	25.36%	96	35.81%	136	41.51%	158	45.84%	174	49.86%	189	52.46%	199
390	25.34%	99	35.78%	140	41.48%	162	45.92%	179	50.40%	197	53.02%	207
400	25.33%	101	35.75%	143	41.45%	166	46.00%	184	50.42%	202	53.55%	214
410	25.32%	104	35.72%	146	41.43%	170	46.08%	189	50.45%	207	54.06%	222
420	25.31%	106	35.70%	150	41.40%	174	46.16%	194	50.47%	212	54.11%	227
430	25.30%	109	35.67%	153	41.38%	178	46.13%	198	50.49%	217	54.17%	233
440	25.27%	111	35.62%	157	41.29%	182	46.04%	203	50.51%	222	54.22%	239
450	25.25%	114	35.55%	160	41.20%	185	45.93%	207	50.53%	227	54.28%	244
460	25.22%	116	35.48%	163	41.10%	189	45.83%	211	50.41%	232	54.33%	250
470	25.20%	118	35.42%	166	41.01%	193	45.73%	215	50.30%	236	54.39%	256
480	25.18%	121	35.36%	170	40.92%	196	45.63%	219	50.19%	241	54.44%	262
490	25.16%	123	35.30%	173	40.84%	200	45.54%	223	50.09%	245	54.50%	267

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
500	25.14%	126	35.25%	176	40.76%	204	45.45%	227	49.99%	250	54.39%	272
510	25.12%	128	35.19%	179	40.68%	207	45.36%	231	49.90%	254	54.29%	277
520	25.10%	131	35.14%	183	40.61%	211	45.28%	235	49.81%	259	54.19%	282
530	25.07%	133	35.08%	186	40.53%	215	45.19%	239	49.71%	263	54.08%	287
540	25.01%	135	34.97%	189	40.38%	218	45.02%	243	49.52%	267	53.88%	291
550	24.95%	137	34.86%	192	40.23%	221	44.86%	247	49.35%	271	53.69%	295
560	24.89%	139	34.75%	195	40.09%	225	44.71%	250	49.18%	275	53.50%	300
570	24.83%	142	34.65%	198	39.96%	228	44.56%	254	49.01%	279	53.32%	304
580	24.78%	144	34.55%	200	39.83%	231	44.41%	258	48.85%	283	53.15%	308
590	24.72%	146	34.46%	203	39.71%	234	44.32%	261	48.75%	288	52.99%	313
600	24.67%	148	34.36%	206	39.66%	238	44.30%	266	48.72%	292	52.96%	318
610	24.62%	150	34.27%	209	39.64%	242	44.27%	270	48.70%	297	52.94%	323
620	24.57%	152	34.19%	212	39.62%	246	44.25%	274	48.68%	302	52.91%	328
630	24.52%	154	34.10%	215	39.60%	249	44.23%	279	48.66%	307	52.89%	333
640	24.47%	157	34.03%	218	39.58%	253	44.21%	283	48.63%	311	52.87%	338
650	24.42%	159	33.95%	221	39.57%	257	44.19%	287	48.61%	316	52.84%	343
660	24.38%	161	33.87%	224	39.55%	261	44.18%	292	48.59%	321	52.82%	349
670	24.33%	163	33.80%	226	39.53%	265	44.16%	296	48.57%	325	52.80%	354
680	24.29%	165	33.73%	229	39.52%	269	44.14%	300	48.55%	330	52.78%	359
690	24.24%	167	33.66%	232	39.50%	273	44.12%	304	48.54%	335	52.76%	364
700	24.20%	169	33.59%	235	39.49%	276	44.11%	309	48.52%	340	52.74%	369
710	24.16%	172	33.53%	238	39.47%	280	44.09%	313	48.50%	344	52.72%	374
720	24.12%	174	33.47%	241	39.46%	284	44.08%	317	48.48%	349	52.70%	379
730	24.10%	176	33.43%	244	39.45%	288	44.06%	322	48.47%	354	52.68%	385
740	24.08%	178	33.40%	247	39.41%	292	44.02%	326	48.42%	358	52.63%	389
750	24.07%	180	33.37%	250	39.37%	295	43.98%	330	48.38%	363	52.59%	394
760	24.05%	183	33.34%	253	39.34%	299	43.94%	334	48.33%	367	52.54%	399
770	24.03%	185	33.32%	257	39.30%	303	43.90%	338	48.29%	372	52.49%	404
780	24.02%	187	33.29%	260	39.27%	306	43.86%	342	48.25%	376	52.45%	409
790	24.00%	190	33.26%	263	39.24%	310	43.83%	346	48.21%	381	52.40%	414
800	23.99%	192	33.24%	266	39.20%	314	43.79%	350	48.17%	385	52.36%	419
810	23.97%	194	33.21%	269	39.17%	317	43.76%	354	48.13%	390	52.32%	424
820	23.95%	196	33.18%	272	39.14%	321	43.72%	359	48.09%	394	52.28%	429
830	23.93%	199	33.11%	275	39.11%	325	43.69%	363	48.06%	399	52.24%	434
840	23.90%	201	33.04%	278	39.08%	328	43.66%	367	48.02%	403	52.20%	438
850	23.87%	203	32.98%	280	39.06%	332	43.63%	371	47.99%	408	52.16%	443
860	23.84%	205	32.92%	283	39.03%	336	43.60%	375	47.96%	412	52.13%	448
870	23.82%	207	32.86%	286	39.00%	339	43.57%	379	47.92%	417	52.09%	453
880	23.79%	209	32.80%	289	38.98%	343	43.54%	383	47.89%	421	52.06%	458
890	23.77%	212	32.74%	291	38.95%	347	43.51%	387	47.86%	426	52.03%	463
900	23.74%	214	32.68%	294	38.93%	350	43.48%	391	47.83%	430	51.99%	468
910	23.72%	216	32.63%	297	38.90%	354	43.46%	395	47.80%	435	51.96%	473
920	23.65%	218	32.50%	299	38.88%	358	43.43%	400	47.77%	440	51.93%	478
930	23.54%	219	32.40%	301	38.86%	361	43.40%	404	47.74%	444	51.90%	483
940	23.45%	220	32.39%	304	38.84%	365	43.38%	408	47.72%	449	51.87%	488
950	23.35%	222	32.38%	308	38.81%	369	43.35%	412	47.69%	453	51.84%	492
960	23.25%	223	32.37%	311	38.79%	372	43.33%	416	47.66%	458	51.81%	497
970	23.16%	225	32.35%	314	38.77%	376	43.31%	420	47.64%	462	51.78%	502
980	23.07%	226	32.31%	317	38.70%	379	43.23%	424	47.55%	466	51.69%	507
990	22.98%	228	32.24%	319	38.61%	382	43.13%	427	47.44%	470	51.57%	511

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
1000	22.89%	229	32.18%	322	38.52%	385	43.03%	430	47.33%	473	51.45%	514
1010	22.81%	230	32.12%	324	38.43%	388	42.93%	434	47.22%	477	51.33%	518
1020	22.73%	232	32.06%	327	38.35%	391	42.83%	437	47.12%	481	51.21%	522
1030	22.64%	233	32.01%	330	38.26%	394	42.74%	440	47.01%	484	51.10%	526
1040	22.56%	235	31.95%	332	38.18%	397	42.65%	444	46.91%	488	50.99%	530
1050	22.48%	236	31.89%	335	38.10%	400	42.56%	447	46.81%	492	50.88%	534
1060	22.40%	237	31.84%	337	38.02%	403	42.47%	450	46.71%	495	50.78%	538
1070	22.28%	238	31.79%	340	37.94%	406	42.38%	453	46.62%	499	50.67%	542
1080	22.16%	239	31.73%	343	37.86%	409	42.29%	457	46.52%	502	50.57%	546
1090	22.04%	240	31.68%	345	37.79%	412	42.21%	460	46.43%	506	50.47%	550
1100	21.93%	241	31.63%	348	37.71%	415	42.13%	463	46.34%	510	50.37%	554
1110	21.82%	242	31.58%	351	37.64%	418	42.05%	467	46.25%	513	50.27%	558
1120	21.71%	243	31.53%	353	37.57%	421	41.97%	470	46.16%	517	50.18%	562
1130	21.60%	244	31.49%	356	37.50%	424	41.89%	473	46.08%	521	50.09%	566
1140	21.49%	245	31.44%	358	37.43%	427	41.81%	477	45.99%	524	49.99%	570
1150	21.39%	246	31.39%	361	37.36%	430	41.74%	480	45.91%	528	49.90%	574
1160	21.29%	247	31.35%	364	37.30%	433	41.66%	483	45.83%	532	49.82%	578
1170	21.19%	248	31.29%	366	37.22%	435	41.57%	486	45.73%	535	49.71%	582
1180	21.09%	249	31.19%	368	37.09%	438	41.43%	489	45.57%	538	49.53%	585
1190	20.99%	250	31.10%	370	36.96%	440	41.28%	491	45.41%	540	49.36%	587
1200	20.90%	251	31.00%	372	36.83%	442	41.14%	494	45.26%	543	49.20%	590
1210	20.80%	252	30.91%	374	36.71%	444	41.01%	496	45.11%	546	49.03%	593
1220	20.71%	253	30.82%	376	36.59%	446	40.87%	499	44.96%	548	48.87%	596
1230	20.62%	254	30.73%	378	36.47%	449	40.74%	501	44.81%	551	48.71%	599
1240	20.53%	255	30.64%	380	36.35%	451	40.60%	503	44.66%	554	48.55%	602
1250	20.44%	256	30.55%	382	36.24%	453	40.48%	506	44.52%	557	48.40%	605
1260	20.36%	256	30.46%	384	36.12%	455	40.35%	508	44.38%	559	48.24%	608
1270	20.30%	258	30.38%	386	36.01%	457	40.22%	511	44.24%	562	48.09%	611
1280	20.25%	259	30.30%	388	35.90%	460	40.10%	513	44.11%	565	47.95%	614
1290	20.20%	261	30.21%	390	35.79%	462	39.98%	516	43.98%	567	47.80%	617
1300	20.15%	262	30.13%	392	35.68%	464	39.86%	518	43.84%	570	47.66%	620
1310	20.10%	263	30.05%	394	35.58%	466	39.74%	521	43.71%	573	47.52%	622
1320	20.01%	264	29.92%	395	35.41%	467	39.55%	522	43.50%	574	47.29%	624
1330	19.90%	265	29.74%	396	35.20%	468	39.32%	523	43.25%	575	47.01%	625
1340	19.79%	265	29.57%	396	35.00%	469	39.09%	524	43.00%	576	46.74%	626
1350	19.68%	266	29.41%	397	34.79%	470	38.87%	525	42.75%	577	46.47%	627
1360	19.57%	266	29.24%	398	34.60%	471	38.64%	526	42.51%	578	46.21%	628
1370	19.46%	267	29.08%	398	34.40%	471	38.43%	526	42.27%	579	45.95%	629
1380	19.36%	267	28.92%	399	34.21%	472	38.21%	527	42.03%	580	45.69%	631
1390	19.25%	268	28.76%	400	34.02%	473	38.00%	528	41.80%	581	45.44%	632
1400	19.15%	268	28.61%	400	33.83%	474	37.79%	529	41.57%	582	45.19%	633
1410	19.05%	269	28.45%	401	33.65%	474	37.58%	530	41.34%	583	44.94%	634
1420	18.96%	269	28.30%	402	33.47%	475	37.38%	531	41.12%	584	44.70%	635
1430	18.88%	270	28.15%	403	33.29%	476	37.18%	532	40.90%	585	44.46%	636
1440	18.80%	271	28.01%	403	33.11%	477	36.98%	533	40.68%	586	44.22%	637
1450	18.72%	271	27.86%	404	32.94%	478	36.79%	533	40.47%	587	43.99%	638
1460	18.64%	272	27.72%	405	32.77%	478	36.60%	534	40.26%	588	43.77%	639
1470	18.57%	273	27.69%	407	32.73%	481	36.56%	537	40.22%	591	43.71%	643
1480	18.54%	274	27.67%	409	32.69%	484	36.52%	540	40.17%	594	43.66%	646
1490	18.53%	276	27.64%	412	32.65%	487	36.47%	543	40.12%	598	43.61%	650

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
1500	18.51%	278	27.61%	414	32.62%	489	36.43%	546	40.08%	601	43.56%	653
1510	18.50%	279	27.59%	417	32.58%	492	36.39%	550	40.03%	604	43.51%	657
1520	18.48%	281	27.56%	419	32.54%	495	36.35%	553	39.99%	608	43.47%	661
1530	18.47%	283	27.54%	421	32.51%	497	36.31%	556	39.94%	611	43.42%	664
1540	18.45%	284	27.51%	424	32.47%	500	36.27%	559	39.90%	614	43.37%	668
1550	18.44%	286	27.49%	426	32.44%	503	36.23%	562	39.86%	618	43.32%	672
1560	18.43%	287	27.46%	428	32.40%	506	36.20%	565	39.81%	621	43.28%	675
1570	18.41%	289	27.44%	431	32.37%	508	36.16%	568	39.77%	624	43.23%	679
1580	18.40%	291	27.41%	433	32.34%	511	36.12%	571	39.73%	628	43.19%	682
1590	18.39%	292	27.39%	436	32.30%	514	36.08%	574	39.69%	631	43.14%	686
1600	18.38%	294	27.37%	438	32.27%	516	36.05%	577	39.65%	634	43.10%	690
1610	18.33%	295	27.30%	440	32.20%	518	35.96%	579	39.56%	637	43.00%	692
1620	18.25%	296	27.19%	440	32.07%	520	35.82%	580	39.40%	638	42.83%	694
1630	18.17%	296	27.07%	441	31.94%	521	35.68%	582	39.25%	640	42.66%	695
1640	18.09%	297	26.96%	442	31.82%	522	35.54%	583	39.10%	641	42.50%	697
1650	18.01%	297	26.85%	443	31.70%	523	35.41%	584	38.95%	643	42.33%	699
1660	17.93%	298	26.74%	444	31.58%	524	35.27%	585	38.80%	644	42.17%	700
1670	17.85%	298	26.63%	445	31.46%	525	35.14%	587	38.65%	645	42.01%	702
1680	17.77%	299	26.52%	446	31.34%	526	35.00%	588	38.51%	647	41.86%	703
1690	17.69%	299	26.41%	446	31.22%	528	34.87%	589	38.36%	648	41.70%	705
1700	17.62%	300	26.31%	447	31.11%	529	34.75%	591	38.22%	650	41.55%	706
1710	17.55%	300	26.20%	448	30.97%	530	34.60%	592	38.05%	651	41.37%	707
1720	17.48%	301	26.09%	449	30.83%	530	34.44%	592	37.88%	652	41.18%	708
1730	17.41%	301	25.98%	449	30.69%	531	34.28%	593	37.71%	652	40.99%	709
1740	17.35%	302	25.87%	450	30.55%	532	34.13%	594	37.54%	653	40.80%	710
1750	17.28%	302	25.77%	451	30.41%	532	33.97%	595	37.37%	654	40.62%	711
1760	17.22%	303	25.66%	452	30.28%	533	33.82%	595	37.20%	655	40.44%	712
1770	17.15%	304	25.56%	452	30.15%	534	33.67%	596	37.04%	656	40.26%	713
1780	17.09%	304	25.45%	453	30.01%	534	33.53%	597	36.88%	656	40.09%	714
1790	17.03%	305	25.35%	454	29.88%	535	33.38%	597	36.72%	657	39.91%	714
1800	16.97%	305	25.25%	455	29.75%	536	33.24%	598	36.56%	658	39.74%	715
1810	16.91%	306	25.15%	455	29.61%	536	33.08%	599	36.39%	659	39.55%	716
1820	16.85%	307	25.05%	456	29.48%	536	32.93%	599	36.22%	659	39.37%	717
1830	16.79%	307	24.94%	456	29.34%	537	32.77%	600	36.05%	660	39.19%	717
1840	16.73%	308	24.84%	457	29.20%	537	32.62%	600	35.88%	660	39.01%	718
1850	16.67%	308	24.74%	458	29.07%	538	32.47%	601	35.72%	661	38.83%	718
1860	16.61%	309	24.65%	458	28.94%	538	32.32%	601	35.56%	661	38.65%	719
1870	16.56%	310	24.55%	459	28.81%	539	32.18%	602	35.40%	662	38.48%	720
1880	16.50%	310	24.45%	460	28.68%	539	32.03%	602	35.24%	662	38.30%	720
1890	16.45%	311	24.36%	460	28.55%	540	31.89%	603	35.08%	663	38.13%	721
1900	16.39%	311	24.27%	461	28.44%	540	31.77%	604	34.94%	664	37.99%	722
1910	16.35%	312	24.21%	462	28.38%	542	31.70%	606	34.87%	666	37.91%	724
1920	16.30%	313	24.15%	464	28.32%	544	31.64%	607	34.80%	668	37.83%	726
1930	16.26%	314	24.09%	465	28.26%	545	31.57%	609	34.73%	670	37.75%	729
1940	16.21%	314	24.04%	466	28.21%	547	31.51%	611	34.66%	672	37.67%	731
1950	16.17%	315	23.98%	468	28.15%	549	31.44%	613	34.59%	674	37.60%	733
1960	16.12%	316	23.92%	469	28.09%	551	31.38%	615	34.52%	677	37.52%	735
1970	16.08%	317	23.86%	470	28.04%	552	31.32%	617	34.45%	679	37.45%	738
1980	16.03%	317	23.81%	471	27.98%	554	31.26%	619	34.38%	681	37.37%	740
1990	15.99%	318	23.75%	473	27.93%	556	31.20%	621	34.31%	683	37.30%	742

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
2000	15.95%	319	23.70%	474	27.87%	557	31.13%	623	34.25%	685	37.23%	745
2010	15.91%	320	23.64%	475	27.82%	559	31.07%	625	34.18%	687	37.16%	747
2020	15.87%	320	23.59%	477	27.77%	561	31.02%	627	34.12%	689	37.09%	749
2030	15.83%	321	23.54%	478	27.71%	563	30.96%	628	34.05%	691	37.01%	751
2040	15.80%	322	23.48%	479	27.66%	564	30.90%	630	33.99%	693	36.95%	754
2050	15.77%	323	23.46%	481	27.64%	567	30.88%	633	33.96%	696	36.92%	757
2060	15.77%	325	23.46%	483	27.64%	569	30.87%	636	33.96%	700	36.92%	760
2070	15.77%	326	23.46%	486	27.64%	572	30.87%	639	33.96%	703	36.91%	764
2080	15.77%	328	23.46%	488	27.64%	575	30.87%	642	33.96%	706	36.91%	768
2090	15.77%	330	23.46%	490	27.63%	578	30.87%	645	33.95%	710	36.91%	771
2100	15.77%	331	23.46%	493	27.63%	580	30.86%	648	33.95%	713	36.91%	775
2110	15.77%	333	23.46%	495	27.63%	583	30.86%	651	33.95%	716	36.90%	779
2120	15.77%	334	23.46%	497	27.63%	586	30.86%	654	33.95%	720	36.90%	782
2130	15.77%	336	23.46%	500	27.63%	588	30.86%	657	33.94%	723	36.90%	786
2140	15.77%	337	23.45%	502	27.62%	591	30.86%	660	33.94%	726	36.89%	790
2150	15.77%	339	23.45%	504	27.62%	594	30.85%	663	33.94%	730	36.89%	793
2160	15.77%	341	23.45%	507	27.62%	597	30.85%	666	33.94%	733	36.89%	797
2170	15.77%	342	23.45%	509	27.62%	599	30.85%	669	33.93%	736	36.89%	800
2180	15.76%	344	23.45%	511	27.62%	602	30.85%	672	33.93%	740	36.88%	804
2190	15.76%	345	23.45%	514	27.61%	605	30.85%	676	33.93%	743	36.88%	808
2200	15.76%	347	23.45%	516	27.61%	607	30.84%	679	33.93%	746	36.88%	811
2210	15.76%	348	23.45%	518	27.61%	610	30.84%	682	33.93%	750	36.88%	815
2220	15.76%	350	23.45%	520	27.61%	613	30.84%	685	33.92%	753	36.87%	819
2230	15.76%	352	23.44%	523	27.61%	616	30.84%	688	33.92%	756	36.87%	822
2240	15.76%	353	23.44%	525	27.60%	618	30.82%	690	33.91%	760	36.86%	826
2250	15.73%	354	23.39%	526	27.54%	620	30.76%	692	33.84%	761	36.78%	828
2260	15.70%	355	23.34%	528	27.49%	621	30.70%	694	33.77%	763	36.71%	830
2270	15.67%	356	23.30%	529	27.43%	623	30.64%	696	33.71%	765	36.64%	832
2280	15.64%	356	23.25%	530	27.38%	624	30.58%	697	33.64%	767	36.57%	834
2290	15.61%	357	23.21%	531	27.33%	626	30.53%	699	33.58%	769	36.50%	836
2300	15.58%	358	23.16%	533	27.28%	627	30.47%	701	33.51%	771	36.43%	838
2310	15.55%	359	23.12%	534	27.22%	629	30.41%	702	33.45%	773	36.36%	840
2320	15.52%	360	23.08%	535	27.17%	630	30.35%	704	33.39%	775	36.29%	842
2330	15.49%	361	23.03%	537	27.12%	632	30.30%	706	33.32%	776	36.22%	844
2340	15.46%	362	22.99%	538	27.07%	633	30.24%	708	33.26%	778	36.16%	846
2350	15.43%	363	22.95%	539	27.02%	635	30.18%	709	33.20%	780	36.09%	848
2360	15.40%	364	22.91%	541	26.97%	637	30.13%	711	33.14%	782	36.02%	850
2370	15.38%	364	22.87%	542	26.92%	638	30.07%	713	33.08%	784	35.96%	852
2380	15.35%	365	22.82%	543	26.87%	640	30.02%	714	33.02%	786	35.89%	854
2390	15.32%	366	22.78%	545	26.83%	641	29.96%	716	32.96%	788	35.83%	856
2400	15.29%	367	22.74%	546	26.78%	643	29.91%	718	32.90%	790	35.76%	858
2410	15.27%	368	22.70%	547	26.73%	644	29.86%	720	32.84%	792	35.70%	860
2420	15.24%	369	22.66%	548	26.68%	646	29.81%	721	32.79%	793	35.64%	862
2430	15.21%	370	22.62%	550	26.64%	647	29.75%	723	32.73%	795	35.58%	864
2440	15.19%	371	22.59%	551	26.60%	649	29.71%	725	32.68%	797	35.52%	867
2450	15.18%	372	22.56%	553	26.56%	651	29.67%	727	32.64%	800	35.48%	869
2460	15.16%	373	22.54%	554	26.53%	653	29.63%	729	32.59%	802	35.43%	872
2470	15.14%	374	22.51%	556	26.49%	654	29.59%	731	32.55%	804	35.38%	874
2480	15.13%	375	22.48%	558	26.46%	656	29.55%	733	32.51%	806	35.34%	876
2490	15.11%	376	22.46%	559	26.42%	658	29.51%	735	32.47%	808	35.29%	879

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
2500	15.10%	377	22.43%	561	26.39%	660	29.48%	737	32.42%	811	35.24%	881
2510	15.08%	379	22.41%	562	26.35%	661	29.44%	739	32.38%	813	35.20%	883
2520	15.07%	380	22.38%	564	26.32%	663	29.40%	741	32.34%	815	35.15%	886
2530	15.05%	381	22.35%	566	26.29%	665	29.36%	743	32.30%	817	35.11%	888
2540	15.04%	382	22.33%	567	26.25%	667	29.33%	745	32.26%	819	35.06%	891
2550	15.02%	383	22.30%	569	26.22%	669	29.29%	747	32.22%	822	35.02%	893
2560	15.01%	384	22.28%	570	26.19%	670	29.25%	749	32.18%	824	34.98%	895
2570	14.99%	385	22.25%	572	26.16%	672	29.22%	751	32.14%	826	34.93%	898
2580	14.98%	386	22.23%	574	26.12%	674	29.18%	753	32.10%	828	34.89%	900
2590	14.96%	388	22.21%	575	26.09%	676	29.14%	755	32.06%	830	34.85%	903
2600	14.95%	389	22.18%	577	26.06%	678	29.11%	757	32.02%	833	34.81%	905
2610	14.93%	390	22.16%	578	26.03%	679	29.07%	759	31.98%	835	34.76%	907
2620	14.92%	391	22.13%	580	26.00%	681	29.04%	761	31.94%	837	34.72%	910
2630	14.90%	392	22.10%	581	25.96%	683	29.00%	763	31.90%	839	34.67%	912
2640	14.87%	393	22.06%	582	25.91%	684	28.94%	764	31.84%	841	34.61%	914
2650	14.84%	393	22.02%	583	25.86%	685	28.89%	766	31.78%	842	34.54%	915
2660	14.81%	394	21.97%	585	25.81%	687	28.83%	767	31.72%	844	34.48%	917
2670	14.78%	395	21.93%	586	25.77%	688	28.78%	768	31.66%	845	34.41%	919
2680	14.75%	395	21.89%	587	25.72%	689	28.73%	770	31.60%	847	34.35%	921
2690	14.72%	396	21.85%	588	25.67%	691	28.67%	771	31.54%	848	34.28%	922
2700	14.69%	397	21.80%	589	25.62%	692	28.62%	773	31.48%	850	34.22%	924
2710	14.66%	397	21.76%	590	25.58%	693	28.57%	774	31.42%	852	34.16%	926
2720	14.63%	398	21.72%	591	25.53%	694	28.52%	776	31.37%	853	34.10%	927
2730	14.60%	399	21.68%	592	25.48%	696	28.46%	777	31.31%	855	34.03%	929
2740	14.57%	399	21.64%	593	25.44%	697	28.41%	778	31.25%	856	33.97%	931
2750	14.55%	400	21.60%	594	25.39%	698	28.36%	780	31.20%	858	33.91%	933
2760	14.52%	401	21.56%	595	25.35%	700	28.31%	781	31.14%	860	33.85%	934
2770	14.49%	401	21.52%	596	25.30%	701	28.26%	783	31.09%	861	33.79%	936
2780	14.46%	402	21.48%	597	25.26%	702	28.21%	784	31.03%	863	33.73%	938
2790	14.43%	403	21.44%	598	25.21%	703	28.16%	786	30.98%	864	33.67%	939
2800	14.41%	403	21.40%	599	25.17%	705	28.11%	787	30.92%	866	33.61%	941
2810	14.38%	404	21.36%	600	25.12%	706	28.06%	789	30.87%	867	33.56%	943
2820	14.35%	405	21.32%	601	25.08%	707	28.01%	790	30.82%	869	33.50%	945
2830	14.33%	405	21.28%	602	25.04%	709	27.97%	791	30.76%	871	33.44%	946
2840	14.30%	406	21.25%	603	24.99%	710	27.92%	793	30.71%	872	33.38%	948
2850	14.27%	407	21.21%	604	24.95%	711	27.87%	794	30.66%	874	33.33%	950
2860	14.25%	407	21.17%	606	24.91%	712	27.82%	796	30.61%	875	33.27%	952
2870	14.22%	408	21.13%	607	24.87%	714	27.78%	797	30.56%	877	33.21%	953
2880	14.19%	409	21.10%	608	24.83%	715	27.73%	799	30.50%	879	33.16%	955
2890	14.17%	409	21.06%	609	24.79%	716	27.68%	800	30.45%	880	33.10%	957
2900	14.14%	410	21.02%	610	24.74%	718	27.64%	802	30.40%	882	33.05%	958
2910	14.12%	411	20.99%	611	24.70%	719	27.59%	803	30.35%	883	32.99%	960
2920	14.09%	412	20.95%	612	24.66%	720	27.55%	804	30.30%	885	32.94%	962
2930	14.07%	412	20.92%	613	24.62%	721	27.50%	806	30.25%	886	32.89%	964
2940	14.04%	413	20.88%	614	24.58%	723	27.46%	807	30.20%	888	32.83%	965
2950	14.01%	413	20.84%	615	24.53%	724	27.40%	808	30.14%	889	32.76%	966
2960	13.98%	414	20.79%	615	24.47%	724	27.33%	809	30.06%	890	32.68%	967
2970	13.95%	414	20.73%	616	24.41%	725	27.26%	810	29.99%	891	32.60%	968
2980	13.91%	415	20.68%	616	24.35%	726	27.20%	810	29.92%	892	32.52%	969
2990	13.88%	415	20.64%	617	24.29%	726	27.13%	811	29.84%	892	32.44%	970

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
3000	13.85%	415	20.59%	618	24.23%	727	27.06%	812	29.77%	893	32.36%	971
3010	13.82%	416	20.54%	618	24.17%	728	27.00%	813	29.70%	894	32.28%	972
3020	13.78%	416	20.49%	619	24.11%	728	26.93%	813	29.63%	895	32.20%	973
3030	13.75%	417	20.44%	619	24.05%	729	26.87%	814	29.55%	895	32.13%	973
3040	13.72%	417	20.39%	620	24.00%	729	26.80%	815	29.48%	896	32.05%	974
3050	13.69%	418	20.34%	620	23.94%	730	26.74%	816	29.41%	897	31.97%	975
3060	13.66%	418	20.30%	621	23.88%	731	26.68%	816	29.34%	898	31.90%	976
3070	13.63%	418	20.25%	622	23.82%	731	26.61%	817	29.27%	899	31.82%	977
3080	13.60%	419	20.20%	622	23.77%	732	26.55%	818	29.20%	899	31.74%	978
3090	13.57%	419	20.16%	623	23.71%	733	26.49%	818	29.14%	900	31.67%	979
3100	13.54%	420	20.11%	623	23.66%	733	26.42%	819	29.07%	901	31.60%	979
3110	13.50%	420	20.06%	624	23.60%	734	26.36%	820	29.00%	902	31.52%	980
3120	13.47%	420	20.02%	625	23.55%	735	26.30%	821	28.93%	903	31.45%	981
3130	13.44%	421	19.97%	625	23.49%	735	26.24%	821	28.87%	903	31.38%	982
3140	13.42%	421	19.93%	626	23.44%	736	26.18%	822	28.80%	904	31.30%	983
3150	13.39%	422	19.88%	626	23.38%	737	26.12%	823	28.73%	905	31.23%	984
3160	13.36%	422	19.84%	627	23.33%	737	26.06%	824	28.67%	906	31.16%	985
3170	13.33%	422	19.80%	628	23.28%	738	26.00%	824	28.60%	907	31.09%	986
3180	13.30%	423	19.75%	628	23.23%	739	25.94%	825	28.54%	907	31.02%	986
3190	13.27%	423	19.71%	629	23.17%	739	25.88%	826	28.47%	908	30.95%	987
3200	13.24%	424	19.66%	629	23.12%	740	25.83%	826	28.41%	909	30.88%	988
3210	13.21%	424	19.62%	630	23.07%	741	25.77%	827	28.34%	910	30.81%	989
3220	13.18%	425	19.58%	630	23.02%	741	25.71%	828	28.28%	911	30.74%	990
3230	13.16%	425	19.54%	631	22.97%	742	25.65%	829	28.22%	911	30.67%	991
3240	13.13%	425	19.49%	632	22.92%	742	25.60%	829	28.16%	912	30.61%	992
3250	13.10%	426	19.45%	632	22.87%	743	25.54%	830	28.09%	913	30.54%	993
3260	13.07%	426	19.41%	633	22.81%	744	25.48%	831	28.03%	914	30.47%	993
3270	13.05%	427	19.37%	633	22.76%	744	25.43%	832	27.97%	915	30.40%	994
3280	13.02%	427	19.33%	634	22.72%	745	25.37%	832	27.91%	915	30.34%	995
3290	12.99%	427	19.29%	635	22.67%	746	25.32%	833	27.85%	916	30.27%	996
3300	12.97%	428	19.25%	635	22.62%	746	25.26%	834	27.79%	917	30.21%	997
3310	12.95%	429	19.20%	636	22.57%	747	25.21%	834	27.73%	918	30.14%	998
3320	12.93%	429	19.16%	636	22.52%	748	25.15%	835	27.67%	919	30.08%	999
3330	12.91%	430	19.12%	637	22.47%	748	25.10%	836	27.61%	919	30.01%	999
3340	12.90%	431	19.08%	637	22.42%	749	25.05%	837	27.55%	920	29.95%	1000
3350	12.88%	431	19.05%	638	22.38%	750	24.99%	837	27.49%	921	29.89%	1001
3360	12.86%	432	19.01%	639	22.33%	750	24.94%	838	27.44%	922	29.82%	1002
3370	12.84%	433	18.97%	639	22.28%	751	24.89%	839	27.38%	923	29.76%	1003
3380	12.82%	433	18.93%	640	22.24%	752	24.84%	839	27.32%	923	29.70%	1004
3390	12.80%	434	18.89%	640	22.19%	752	24.79%	840	27.26%	924	29.64%	1005
3400	12.78%	435	18.85%	641	22.14%	753	24.73%	841	27.21%	925	29.57%	1006
3410	12.76%	435	18.81%	642	22.10%	754	24.68%	842	27.15%	926	29.51%	1006
3420	12.74%	436	18.77%	642	22.05%	754	24.63%	842	27.09%	927	29.45%	1007
3430	12.73%	437	18.74%	643	22.01%	755	24.58%	843	27.04%	927	29.39%	1008
3440	12.71%	437	18.70%	643	21.96%	755	24.53%	844	26.98%	928	29.33%	1009
3450	12.69%	438	18.66%	644	21.92%	756	24.48%	845	26.93%	929	29.27%	1010
3460	12.67%	438	18.63%	644	21.87%	757	24.43%	845	26.87%	930	29.21%	1011
3470	12.65%	439	18.59%	645	21.83%	757	24.38%	846	26.82%	931	29.15%	1012
3480	12.64%	440	18.55%	646	21.78%	758	24.33%	847	26.77%	931	29.09%	1012
3490	12.62%	440	18.52%	646	21.74%	759	24.28%	847	26.71%	932	29.04%	1013

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
3500	12.60%	441	18.48%	647	21.70%	759	24.23%	848	26.66%	933	28.98%	1014
3510	12.58%	442	18.44%	647	21.65%	760	24.19%	849	26.60%	934	28.92%	1015
3520	12.57%	442	18.41%	648	21.61%	761	24.14%	850	26.55%	935	28.86%	1016
3530	12.55%	443	18.37%	649	21.57%	761	24.09%	850	26.50%	935	28.80%	1017
3540	12.53%	444	18.34%	649	21.52%	762	24.04%	851	26.45%	936	28.75%	1018
3550	12.51%	444	18.30%	650	21.48%	763	24.00%	852	26.39%	937	28.69%	1019
3560	12.50%	445	18.27%	650	21.44%	763	23.95%	853	26.34%	938	28.64%	1019
3570	12.48%	446	18.23%	651	21.40%	764	23.90%	853	26.29%	939	28.58%	1020
3580	12.46%	446	18.20%	652	21.36%	765	23.86%	854	26.25%	940	28.53%	1021
3590	12.45%	447	18.19%	653	21.34%	766	23.84%	856	26.22%	941	28.51%	1023
3600	12.43%	447	18.18%	654	21.32%	768	23.82%	857	26.20%	943	28.48%	1025
3610	12.41%	448	18.16%	656	21.30%	769	23.80%	859	26.18%	945	28.45%	1027
3620	12.40%	449	18.15%	657	21.28%	770	23.77%	861	26.15%	947	28.43%	1029
3630	12.38%	449	18.14%	658	21.26%	772	23.75%	862	26.13%	948	28.40%	1031
3640	12.36%	450	18.13%	660	21.24%	773	23.73%	864	26.10%	950	28.37%	1033
3650	12.35%	451	18.11%	661	21.22%	775	23.71%	865	26.08%	952	28.35%	1035
3660	12.33%	451	18.10%	662	21.21%	776	23.69%	867	26.06%	954	28.32%	1037
3670	12.32%	452	18.09%	664	21.19%	778	23.67%	869	26.03%	955	28.30%	1038
3680	12.30%	453	18.07%	665	21.17%	779	23.64%	870	26.01%	957	28.27%	1040
3690	12.28%	453	18.06%	667	21.15%	780	23.62%	872	25.98%	959	28.25%	1042
3700	12.27%	454	18.05%	668	21.13%	782	23.60%	873	25.96%	961	28.22%	1044
3710	12.25%	455	18.04%	669	21.11%	783	23.58%	875	25.94%	962	28.20%	1046
3720	12.24%	455	18.03%	671	21.09%	785	23.56%	876	25.92%	964	28.17%	1048
3730	12.22%	456	18.01%	672	21.07%	786	23.54%	878	25.89%	966	28.15%	1050
3740	12.21%	457	18.00%	673	21.05%	787	23.52%	880	25.87%	968	28.12%	1052
3750	12.19%	457	17.99%	675	21.04%	789	23.50%	881	25.85%	969	28.10%	1054
3760	12.18%	458	17.98%	676	21.02%	790	23.48%	883	25.82%	971	28.07%	1055
3770	12.17%	459	17.97%	677	21.00%	792	23.46%	884	25.80%	973	28.05%	1057
3780	12.16%	460	17.95%	679	20.98%	793	23.44%	886	25.78%	974	28.02%	1059
3790	12.15%	461	17.94%	680	20.96%	795	23.42%	887	25.76%	976	28.00%	1061
3800	12.15%	462	17.93%	681	20.95%	796	23.40%	889	25.74%	978	27.98%	1063
3810	12.14%	463	17.92%	683	20.93%	797	23.38%	891	25.71%	980	27.95%	1065
3820	12.14%	464	17.91%	684	20.91%	799	23.36%	892	25.69%	981	27.93%	1067
3830	12.13%	465	17.89%	685	20.89%	800	23.34%	894	25.67%	983	27.90%	1069
3840	12.13%	466	17.88%	687	20.88%	802	23.32%	895	25.65%	985	27.88%	1071
3850	12.12%	467	17.87%	688	20.86%	803	23.30%	897	25.63%	987	27.86%	1073
3860	12.12%	468	17.86%	689	20.84%	804	23.28%	899	25.61%	988	27.83%	1074
3870	12.11%	469	17.85%	691	20.82%	806	23.26%	900	25.59%	990	27.81%	1076
3880	12.10%	470	17.84%	692	20.81%	807	23.24%	902	25.56%	992	27.79%	1078
3890	12.10%	471	17.83%	693	20.79%	809	23.22%	903	25.54%	994	27.77%	1080
3900	12.09%	472	17.82%	695	20.77%	810	23.20%	905	25.52%	995	27.74%	1082
3910	12.09%	473	17.80%	696	20.75%	812	23.18%	906	25.50%	997	27.72%	1084
3920	12.08%	474	17.79%	697	20.74%	813	23.16%	908	25.48%	999	27.70%	1086
3930	12.08%	475	17.78%	699	20.72%	814	23.15%	910	25.46%	1001	27.68%	1088
3940	12.07%	476	17.77%	700	20.70%	816	23.13%	911	25.44%	1002	27.65%	1090
3950	12.07%	477	17.76%	702	20.69%	817	23.11%	913	25.42%	1004	27.63%	1091
3960	12.06%	478	17.75%	703	20.67%	819	23.09%	914	25.40%	1006	27.61%	1093
3970	12.06%	479	17.74%	704	20.65%	820	23.07%	916	25.38%	1008	27.59%	1095
3980	12.05%	480	17.73%	706	20.64%	821	23.05%	918	25.36%	1009	27.56%	1097
3990	12.05%	481	17.72%	707	20.62%	823	23.04%	919	25.34%	1011	27.54%	1099
4000	12.04%	482	17.71%	708	20.61%	824	23.02%	921	25.32%	1013	27.52%	1101

(f) Determining the health care coverage contribution

Subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies, each child support award entered under this section shall include a provision for either parent or both parents to contribute to the health care coverage of the child in accordance with this subsection.

(1) Health care coverage

The health care coverage requirement may be satisfied by an order under any or all of subparagraphs (A), (B) or (C) of this subdivision. The total of the combined orders for health care coverage for the obligated parent shall not exceed reasonable cost as defined in sections 17b-745, 46b-84, 46b-171 and 46b-215 of the Connecticut General Statutes.

(A) An order under this subparagraph shall direct either parent to name the child as a beneficiary of any medical or dental insurance or benefit plan carried by or available to such parent at reasonable cost.

(B) If coverage in accordance with subparagraph (A) is unavailable, an order under this subparagraph shall direct either parent to apply for coverage on behalf of the child under any available state or federally funded insurance plan including, but not limited to, the HUSKY Plan, Part B.

(C) Cash Medical Support

The health care coverage requirement may include cash medical support as described in clauses (i) or (ii) of this subparagraph.

(i) An amount ordered to be paid toward the cost of premiums for health care insurance coverage provided by: (I) another parent, or (II) a public entity including HUSKY.

(ii) An amount ordered to be paid either directly to a medical provider or to a person obligated to pay a medical provider, toward any ongoing extraordinary health care expenses of the child that are not covered by insurance or reimbursed in any other manner, provided such expenses are documented and identified specifically on the record.

(iii) Enter the cash medical support amount on line 33a.

(2) Exceptions to cash medical support order

Notwithstanding clause (i) of subparagraph (C) of subdivision (1) of this subsection, no order shall enter for payment of HUSKY Plan, Part A or Part B, contributions by:

(A) a low-income obligor or

(B) the custodial parent of children covered under HUSKY Plan, Part A or Part B.

(3) Payment of unreimbursed expenses

An order shall be made under this subdivision for payment of the child's medical and dental expenses that are not covered by insurance or reimbursed in any other manner. Such order may be in lieu of an order under subdivision (1) of this subsection, or in addition to an order under such subdivision. The amount of such order to be paid by each parent shall be determined in accordance with subparagraphs (A) to (D), inclusive, of this subdivision.

- (A) Calculate the custodial parent's net disposable income, as defined in section 46b-215a-1(16) of the Regulations of Connecticut State Agencies, in the following manner:
 - (i) Add the presumptive current support order from line 30 to the custodial parent's line 14 amount. Enter the sum on line 21 in the custodial parent's column.
 - (ii) If there is an amount on line 19 in the noncustodial parent's column, enter it on line 22.
 - (iii) Add the line 21 amount to the custodial parent's line 22 amount and enter on line 23 in the custodial parent's column. This line 23 amount is the custodial parent's net disposable income.
- (B) Calculate the noncustodial parent's net disposable income, as defined in section 46b-215a-1(16) of the Regulations of Connecticut State Agencies, in the following manner:
 - (i) Subtract the presumptive current support order (line 30 amount) from the noncustodial parent's line 14 amount. Enter the result on line 21 in the noncustodial parent's column.
 - (ii) If there is an amount on line 19 in the noncustodial parent's column, enter it on line 22.
 - (iii) Subtract the line 22 amount from the noncustodial parent's line 21 amount and enter on line 23 in the noncustodial parent's column. This line 23 amount is the noncustodial parent's net disposable income.
- (C) Calculate each parent's percentage share of combined net disposable income in the following manner:
 - (i) Enter the sum of the custodial and noncustodial parents' line 23 amounts on line 24. This amount is the combined net disposable income.
 - (ii) Divide each parent's line 23 amount by the line 24 amount, multiply each result by one hundred percent, and enter each parent's percentage (rounded to the nearest whole percentage) on line 25.
- (D) Determine the presumptive order for unreimbursed medical expenses in the following manner:
 - (i) If the noncustodial parent is a low-income obligor, enter the lesser of: (I) such parent's percentage share from line 25, or (II) fifty percent on line 33b, for such parent; and enter one hundred percent minus the percentage entered for the noncustodial parent on line 33b for the custodial parent.
 - (ii) If the noncustodial parent is not a low-income obligor, enter the percentage share from line 25 for each parent on line 33b.

(g) Determining the child care contribution

(1) General rule

Subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies, the noncustodial parent shall be ordered to pay the custodial parent a child care contribution as part of each child support award entered under this section. Such contribution shall be for the purpose of reimbursing the custodial parent for a portion of the child care costs incurred on behalf of the subject child.

(2) Contribution amount

(A) Qualifying costs

Child care costs shall qualify for a contribution from the noncustodial parent only to the extent that they:

- (i) are reasonable,
- (ii) are necessary to allow a parent to maintain employment,
- (iii) are not otherwise reimbursed or subsidized, and
- (iv) do not exceed the level required to provide quality care from a licensed source.

(B) Noncustodial parent's share of qualifying costs

Except as provided in subdivision (3) of this subsection, the amount of the child care contribution to be entered on line 34 of the worksheet shall equal the amount determined in clause (i) or (ii) of this subparagraph, as follows:

- (i) the noncustodial parent's percentage share of combined net disposable income, as entered on line 25 of the worksheet, multiplied by the qualifying child care costs as they are incurred, or
- (ii) where there is an agreement of the parties at the initial or a subsequent hearing or a finding of noncompliance with a prior child care contribution order, a weekly dollar amount calculated by multiplying the noncustodial parent's percentage share of combined net disposable income, as entered on line 25 of the worksheet, by the estimated average qualifying child care costs.

(3) Special rules for low-income obligors

(A) Definition of "low-income obligor"

For the purposes of this subdivision only, the term "low-income obligor" shall include those obligors whose net disposable income (amount on line 23 of the worksheet) is within the darker shaded area of the schedule.

(B) Child care contribution limits

- (i) If the custodial parent's net disposable income (amount on line 23 of the worksheet) is within the darker shaded area of the schedule, the child care contribution of the low-income obligor shall equal the lesser of the noncustodial parent's line 25 percentage or fifty percent of the qualifying child care costs. Enter the correct percentage, or the corresponding dollar amount in conjunction with a finding of noncompliance, on line 34 of the worksheet.
- (ii) If the custodial parent's net disposable income (amount on line 23 of the worksheet) is outside the darker shaded area of the schedule, the child care contribution of the low-income obligor, to be entered on line 34 of the worksheet, shall equal:
 - (I) twenty percent of the qualifying child care costs, in lieu of the amount provided in subdivision (2)(B)(i) of this subsection; or
 - (II) where there is a finding of noncompliance with a prior child care contribution, a weekly dollar amount equal to twenty percent of the estimated average qualifying child care costs, in lieu of the amount provided in subdivision (2)(B)(ii) of this subsection.

46b-215a-3a. Arrearage guidelines

(a) **Scope of section**

This section shall be used to determine periodic payments on child support arrearages, subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies. The determination of lump sum payments remains subject to the discretion of the judge or family support magistrate, in accordance with existing law.

(b) **General rule**

- (1) Except as provided in subsections (c), (d) and (e) of this section, the weekly arrearage payment shall equal the lesser of:
 - (A) twenty percent of the weekly current support order, or
 - (B) fifty-five percent of the obligor's net income, reduced by the amount of the current support order.
- (2) In a Title IV-D case where arrearages are owing to both the state and a custodial parent, one payment order shall enter under which payments shall be distributed in accordance with Title IV-D distribution requirements. Such order shall be payable to the custodial parent until the custodial parent's arrearage is satisfied, and then to the state.

(c) **Special rule for low-income obligors**

Subject to subsection (e)(1) of this section, the weekly arrearage payment of a low-income obligor shall equal the greater of:

- (1) ten percent of the weekly current support order, or
- (2) one dollar per week.

(d) **Special rule if there is no current support order**

Subject to subsection (e)(1) of this section, the weekly arrearage payment when there is no current support order in effect for any child of the parties shall equal:

- (1) twenty percent of an imputed support obligation for the child for whom the arrearage is owed if the parents have a present duty to provide support for the child, or
- (2) one hundred percent of an imputed support obligation for the individual for whom the arrearage is owed if the parents have no present duty to provide support for the individual.

(e) **Special rule for child living with the obligor**

(1) **Applicability**

This subsection applies when the child for whom the arrearage is owed is living with the obligor. If this subsection applies, subsections (c) and (d) of this section shall not be used to determine the arrearage payment. For the purposes of this subsection, a child is deemed to be living with the obligor if the circumstances in either subparagraph (A) or subparagraph (B) of this subdivision are found.

- (A) The obligor is the child's legal guardian and is currently living in the same household with such child.
- (B) The obligor is not the child's legal guardian, but the child has lived in the same household with the obligor for at least:
 - (i) the six months immediately preceding the determination of the arrearage payment, or

(ii) six of the twelve months immediately preceding such determination.

(2) Special rule

When this subsection applies, the weekly arrearage payment shall be:

- (A) one dollar per week if the obligor's gross income is less than or equal to two hundred fifty percent of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services; or
- (B) twenty percent of the imputed support obligation for such child if the obligor's gross income is greater than two hundred fifty percent of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services.

(f) **Use of the worksheet in arrearage determinations**

Line references throughout this subsection are to the worksheet included in section 46b-215a-6 of the Regulations of Connecticut State Agencies, which worksheet is intended for use with the following instructions.

(1) Determine the total arrearage

Add all amounts described in subparagraphs (A), (B) and (C) of this subdivision to determine the total arrearage to be paid for past support of the subject child. Enter the sum on line 32, indicating separately, if applicable, amounts due to the state and amounts due to the family. Amounts comprising the total arrearage are:

- (A) the total of all delinquent amounts that have become due and payable under a current support order, but which have not been reduced to a judgment or an arrearage finding;
- (B) the total of all unpaid support amounts that have been reduced previously to a judgment or arrearage finding; and
- (C) the total of all support amounts due for periods prior to the initial determination of a support order.

(2) Determine the arrearage payment

Enter on line 29 either twenty percent of the line 30 amount or, if applicable, the amount determined in one of subparagraphs (A) to (D), inclusive, of this subdivision (corresponding to paragraphs A to D, inclusive, in section VI of the worksheet). The line 29 amount is the presumptive arrearage payment. Enter this amount on line 31 unless a deviation criterion applies. If the amount entered on line 31 differs from the line 29 amount, complete section VIII of the worksheet.

- (A) If the noncustodial parent is a low-income obligor, enter on line 29 the greater of ten percent of the line 30 amount or \$1 per week, unless subparagraph (B) of this subdivision applies.
- (B) If the child is living with the obligor, enter on line 29 either: (i) \$1 per week if the obligor's gross income is less than or equal to two hundred fifty percent of poverty level for the obligor's household size, or (ii) twenty percent of an imputed support obligation for the child if the obligor's gross income is greater than two hundred fifty percent of poverty level for the obligor's household size.
- (C) If there is no current support order and subparagraph (B) of this subdivision does not apply, enter on line 29 either: (i) twenty percent of an imputed support obligation if the parents have a present duty to provide support for the child, or (ii) one hundred percent of an imputed support obligation if the parents have no present duty to provide support for the individual.

- (D) If subparagraphs (A) to (C), inclusive, of this subdivision do not apply and the sum of the current support and arrearage payments would exceed fifty-five percent of the noncustodial parent's line 14 amount, enter fifty-five percent of the noncustodial parent's line 14 amount, minus the line 30 amount, on line 29.

Section 46b-215a-4b. Total presumptive child support award as a percentage of the obligor's net income

This section shall be used to determine if the total presumptive child support award as calculated in accordance with sections 46b-215a-1 to 46b-215a-3a, inclusive, of the Regulations of Connecticut State Agencies exceeds fifty-five percent of the obligor's net weekly income.

- (1) Enter the amounts from lines 30, 31, 33a, 34a and 34b in the *Total Child Support Award Calculation* box in section VII of the worksheet.
- (2) Add those amounts to determine the total presumptive child support award and enter that sum where indicated in the box and also on line 35a.
- (3) Divide line 35a by the obligor's line 14 amount and then multiply by 100 to determine the percentage of the obligor's net income obligated for the total presumptive child support award. Enter the percentage on line 35b. This percentage is used to determine the applicability of the deviation criterion in subdivision (6)(C) of subsection (b) of section 46b-215a-5c of the Regulations of Connecticut State Agencies.

Section 46b-215a-5c. Deviation criteria

(a) **Introduction**

The current support, health care coverage contribution, and child care contribution amounts calculated under section 46b-215a-2c of the Regulations of Connecticut State Agencies, and the amount of the arrearage payment calculated under section 46b-215a-3a of the Regulations of Connecticut State Agencies, are presumed to be the correct amounts to be ordered. The presumption regarding each such amount may be rebutted by a specific finding on the record that such amount would be inequitable or inappropriate in a particular case. An agreement of the parties may be sufficient to rebut the presumption when such finding cites one or more deviation criteria, which may include other equitable factors, to support such agreement. Any such finding shall state the amount that would have been required under such sections and include a factual finding to justify the variance. Only the deviation criteria stated in the lettered subparagraphs of subdivisions (1) to (6), inclusive, of subsection (b) of this section, and indicated by the check boxes in section VIII of the worksheet, shall establish sufficient bases for such findings.

(b) **Criteria for deviation from presumptive support amounts**

- (1) Other financial resources available to a parent

In some cases, a parent may have financial resources that are not included in the definition of net income, but could be used by such parent for the benefit of the child or for meeting the needs of the parent. The resources that may justify a deviation from presumptive support amounts under this subdivision are limited to the following:

- (A) substantial assets, including both income-producing and non-income-producing property;
- (B) the parent's earning capacity;
- (C) parental support being provided to a minor obligor;

- (D) the regularly recurring contributions or gifts of a spouse or domestic partner, but only if it is found that the parent has reduced his or her income or has experienced an extraordinary reduction of his or her living expenses as a direct result of such contributions or gifts; and
- (E) hourly wages for regular, overtime and additional employment in excess of 45 total paid hours per week, but not to exceed 52 total paid hours per week, provided:
 - (i) the parent has earned such wages on a regular and consistent basis, and the opportunity to earn such wages is reasonably expected to continue on a regular and consistent basis in the foreseeable future;
 - (ii) considering such wages as income available for the support determination is in the best interests of the child, including but not limited to parenting time, under the totality of circumstances; and
 - (iii) such wages shall not be considered income for order modification purposes if the parent is an obligor who is an hourly wage earner and who worked 45 hours per week or less at the time of the establishment of the support order.

(2) Extraordinary expenses for care and maintenance of the child

In some cases, a parent may be incurring extraordinary expenses that are essential for the proper care and maintenance of the child whose support is being determined. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

- (A) education expenses,
- (B) unreimbursable medical expenses, and
- (C) expenses for special needs.

(3) Extraordinary parental expenses

In some cases, a parent may incur extraordinary expenses that are not considered allowable deductions from gross income, but which are necessary for the parent to maintain a satisfactory parental relationship with the child, continue employment, or provide for the parent's own medical needs. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

- (A) significant visitation expenses,
- (B) job-related unreimbursable employment expenses of individuals who are not self-employed, and
- (C) unreimbursable medical and disability-related expenses.

(4) Needs of a parent's other dependents

In some cases, a parent may be legally responsible for the support of individuals other than the child whose support is being determined. Only the following factors may justify a deviation from presumptive support amounts under this subdivision:

- (A) resources available to a qualified child for whom a deduction was taken under section 46b-215a-2c(d) of the Regulations of Connecticut State Agencies;
- (B) child care expenses for a parent's qualified child, as defined in section 46b-215a-2c(d)(1)(A) of the Regulations of Connecticut State Agencies, provided such expenses may be used to deviate only from the presumptive child care contribution component of the child support award, and

only when an initial child support award is being established or such parent is defending against a proposed modification of an existing child care contribution;

- (C) verified support payments made by a parent for his or her dependent child not residing with such parent; and
- (D) the significant and essential needs of a spouse, provided
 - (i) such needs may be used as a possible defense against an increase in the support order, but not as a reason for decreasing such order, and
 - (ii) the income, assets, and earning capacity of such spouse shall be considered in determining whether to deviate.

(5) Coordination of total family support

In some cases, child support is considered in conjunction with a determination of total family support, property settlement, and tax implications. When such considerations will not result in a lesser economic benefit to the child, it may be appropriate to deviate from presumptive support amounts for the following reasons only:

- (A) division of assets and liabilities,
- (B) provision of alimony, and
- (C) tax planning considerations.

(6) Special circumstances

In some cases, there may be special circumstances not otherwise addressed in this section in which deviation from presumptive support amounts may be warranted for reasons of equity. Such circumstances are limited to the following:

(A) Shared physical custody.

When a shared physical custody arrangement exists, it may be appropriate to deviate from presumptive support amounts when:

- (i) such arrangement substantially:
 - (I) reduces expenses for the child, for the parent with the lower net weekly income, or
 - (II) increases expenses for the child, for the parent with the higher net weekly income; and
- (ii) sufficient funds remain for the parent receiving support to meet the needs of the child after deviation; or
- (iii) both parents have substantially equal income.

(B) Extraordinary disparity in parental income.

When the custodial parent has high income, resulting in an extraordinary disparity between the parents' net incomes, it may be appropriate to deviate from presumptive support amounts if:

- (i) such deviation would enhance the lower income parent's ability to foster a relationship with the child; and
- (ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation.

- (C) Total child support award exceeds 55% of obligor's net income.

If the total child support award exceeds 55% of the obligor's net income, it may be appropriate to deviate downward on any components of the award other than current support to reduce the total award to not less than 55% of the obligor's net income.

- (D) Best interests of the child.

- (E) Other equitable factors.

Section 46b-215a-6. Worksheet for the Connecticut child support and arrearage guidelines

The worksheet in this section is intended for use with all applicable instructions in sections 46b-215a-2c and 46b-215a-3a of the Regulations of Connecticut State Agencies. The use of computer-generated worksheets in substantially similar format is specifically authorized, provided the line numbers in such worksheets correspond to those set forth in this section. All money amounts entered on the worksheet may be rounded to the nearest dollar by dropping amounts under fifty cents and increasing amounts from fifty to ninety-nine cents to the next whole dollar. Following is form CCSG-1, *Worksheet for the Connecticut Child Support and Arrearage Guidelines*.

COMMISSION FOR CHILD SUPPORT GUIDELINES



WORKSHEET for the *Connecticut Child Support and Arrearage Guidelines*

PARENT A		PARENT B		CUSTODIAN <input type="checkbox"/> PARENT A <input type="checkbox"/> PARENT B <input type="checkbox"/> OTHER:		
COURT				D.N./CASE NO.		NUMBER OF CHILDREN
CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH	

All money amounts in this worksheet may be rounded to the nearest dollar

I. NET WEEKLY INCOME				PARENT A	PARENT B
1.	Gross income (attach verification)			\$	\$
1a.	Number of hours used in calculation: Parent A: _____ Parent B: _____				
2.	Federal income tax (based on all allowable exemptions, deductions and credits)			\$	\$
3.	Social Security tax or mandatory retirement			\$	\$
4.	Medicare tax			\$	\$
5.	State and local income tax (based on all allowable exemptions, deductions and credits)			\$	\$
6.	Medical/hospital/dental insurance premiums (including HUSKY) for parent and all legal dependents			\$	\$
7.	Court-ordered life insurance for benefit of child			\$	\$
8.	Court-ordered disability insurance			\$	\$
9.	Mandatory union dues or fees (only if deducted by employer)			\$	\$
10.	Mandatory uniforms and tools (only if deducted by employer)			\$	\$
11.	Non-arrearage payments on court ordered alimony and child support (for other than parent/child(ren) of this order)			\$	\$
12.	Amount reserved to support qualified child(ren) (line 12f x line 12a)			\$	\$
Qualified Child Deduction Section:				PARENT A	PARENT B
12a.	Number of qualified children				
12b.	Total number of children for qualified child calculation: Number of children on this order + line 12a =				
12c.	Add lines 2 through 11			\$	\$
12d.	Line 1 – line 12c =			\$	\$
12e.	Enter amount from the schedule based on the parent's line 12d income and the total number of children (line 12b)			\$	\$
12f.	Line 12e ÷ line 12b =			\$	\$
13.	Add lines 2 through 12 and enter amount here			\$	\$
14.	Net weekly income (line 1 – line 13 =)			\$	\$
II. CURRENT SUPPORT					
15.	Combined net weekly income (Add together both parents' line 14 income. Round to the nearest \$10)			\$	
16.	Basic child support obligation (from <i>Schedule of Basic Child Support Obligations</i>)			\$	
17.	Each parent's percentage share of line 15 (line 14 for each parent ÷ line 15) <i>(If noncustodial parent is a low-income obligor, skip this line and enter line 16 amount in noncustodial parent's column on line 18.)</i>				
18.	Each parent's share of the basic child support obligation (line 17 x line 16 for each parent)			\$	\$
19.	Social Security dependency benefits adjustment			\$	\$
20.	Presumptive current support amount (line 18 - line 19 =) <i>(Rounded to the nearest dollar)</i> <i>(Enter noncustodial parent's amount on line 30.)</i>			\$	\$

III. NET DISPOSABLE INCOME		PARENT A	PARENT B
21.	Line 14 + line 30 (for custodial parent); line 14 - line 30 (for noncustodial parent)	\$	\$
22.	Noncustodial parent's line 19 amount (Social Security dependency benefits for child)	\$	
23.	Line 21 + line 22 (for custodial parent); line 21 - line 22 (for noncustodial parent)	\$	\$
IV. UNREIMBURSED MEDICAL EXPENSE			
24.	Add both parents' line 23 amounts and enter it here: (combined net disposable income)	\$	
25.	Each parent's percentage share of combined net disposable income (Line 23 for each parent ÷ line 24; then x 100 and round to the nearest whole %) <i>If the noncustodial parent is a low-income obligor (based on line 14 Net Weekly Income), go to line 26. If the noncustodial parent is not a low-income obligor (based on line 14 Net Weekly Income), enter these percentages on line 33b.</i>	%	%
26.	Compare the noncustodial parent's line 25 amount to 50%. Enter the lower percentage on line 33b for the noncustodial parent. Then take 100 – line 33b for the noncustodial parent and enter the amount on line 33b for the custodial parent.		
V. CHILD CARE CONTRIBUTION			
27.	Does the noncustodial parent's line 23 amount fall within the shaded area of the schedule? If yes, go to line 28. If no, skip line 28 and enter the noncustodial parent's line 25 percentage on line 34b.		
28.	Does the custodial parent's line 23 amount fall within the shaded area of the schedule? If no, enter 20% on line 34b as the noncustodial parent's child care contribution. If yes, compare the line 25 amount for the noncustodial parent to 50% and enter the lower amount on line 34b.		
VI. ARREARAGE PAYMENT (Enter line 29 amount on line 31.)			
29.	Line 30 x .20 = \$	OR amount determined in A, B, C or D, below (check box that applies and enter amount here): \$	
	<input type="checkbox"/> A. If noncustodial parent is a low-income obligor, enter the greater of 10% of line 30 or \$1 per week, unless paragraph B below applies. <input type="checkbox"/> B. If the child is living with the obligor, enter: (1) \$1 per week if the obligor's gross income is less than or equal to 250% of poverty level, OR (2) 20% of an imputed support obligation for the child if the obligor's gross income is greater than 250% of poverty level. <input type="checkbox"/> C. If there is no current support order and paragraph B above does not apply, enter: (1) 20% of an imputed support obligation if the parents have a present duty to provide support for the child, OR (2) 100% of an imputed support obligation if the parents have no present duty to provide support for the individual. <input type="checkbox"/> D. If paragraphs A, B and C above, do not apply and the sum of the current support and arrearage payments would exceed 55% of the noncustodial parent's line 14 amount, enter 55% of the noncustodial parent's line 14 amount - line 30 amount.		
VII. SUMMARY OF WORKSHEET			
30.	Presumptive current support (from line 20): \$	Total Child Support Award Calculation: Line 30 Amount: \$ Line 31 Amount: \$ Line 33a. Amount: \$ Line 34 Amounts: a. Cash child care amount: \$ b. \$ equivalent of % (if known) + \$ Total Child Support Award \$ (enter this amount on line 35a.)	
31.	Arrearage payment (from line 29): \$		
32.	Total arrearage: \$ _____ (broken down as noted below:) State arrearage: \$ _____ Family arrearage: \$ _____		
33.	a. Cash medical : \$ b. Unreimbursed medical expenses: Parent A % / Parent B %		
34.	a. Child Care Contribution: \$ b. Child Care Contribution: %		
35.	a. Total child support award (excluding % amounts for unknown costs): \$ _____ b. Total child support award as a % of the obligor's net income: _____% (line 35a ÷ line 14 of the obligor; then x 100)		
VIII. DEVIATION CRITERIA (Attach additional sheet if necessary.)			
36.	Reason(s) for deviation from presumptive support amounts: <input type="checkbox"/> check here if requesting a deviation by agreement (Check all boxes that apply.)		
	Parent's other financial resources <input type="checkbox"/> substantial assets <input type="checkbox"/> parent's earning capacity <input type="checkbox"/> parental support provided to a minor obligor <input type="checkbox"/> recurring gifts of spouse or domestic partner <input type="checkbox"/> employment over 45 hours per week <hr/> Extraordinary expenses for child <input type="checkbox"/> education expenses <input type="checkbox"/> unreimbursable medical expenses <input type="checkbox"/> special needs	Extraordinary parental expenses <input type="checkbox"/> significant visitation expenses <input type="checkbox"/> unreimbursed employment expenses <input type="checkbox"/> unreimbursed medical/disability expenses <hr/> Needs of parent's other dependents <input type="checkbox"/> resources available to qualified child <input type="checkbox"/> child care expenses for qualified child <input type="checkbox"/> verified support for non-resident child <input type="checkbox"/> significant and essential needs of a spouse	Coordination of total family support <input type="checkbox"/> division of assets and liabilities <input type="checkbox"/> provision of alimony <input type="checkbox"/> tax planning considerations <hr/> Special circumstances <input type="checkbox"/> shared physical custody <input type="checkbox"/> extraordinary disparity in parental income <input type="checkbox"/> best interests of the child <input type="checkbox"/> total award exceeds 55% of obligor's net <input type="checkbox"/> other equitable factors (explain):
PREPARED BY		TITLE	DATE

NOTES