

# 1. CSG Survey 2019

## 2. 2019 Child Support Guidelines Public Comment Survey

The Kansas Supreme Court is accepting public comment on proposed changes to the Kansas Child Support Guidelines (guidelines). The survey focuses on the most significant changes recommended by the Kansas Child Support Guidelines Advisory Committee (committee). The proposed changes are shown using strike through for deletion and underlining for new language.

Input from stakeholders (judges, attorneys, and parents who pay or receive child support) is important. Please keep feedback specific to the 2019 proposed guidelines. The committee cannot make changes to rules or laws about establishing, enforcing, modifying, or terminating a support order. Do not include any identifying information such as name, case number, date of birth, social security number, or address in your comment.

A full copy of the guidelines with proposed revisions and the economist report may be found at [www.kscourts.org](http://www.kscourts.org) under the heading *What's New*.

Comments may be made by completing this survey until 5 p.m. on Saturday, August 10, 2019.

### Question Title

#### 1. Identify your involvement with the Kansas Child Support Guidelines

Please select the most appropriate response that describes your involvement with child support in Kansas.

District Judge

District Magistrate Judge

Hearing Officer

- Attorney in private practice
- Attorney employed by DCF or a DCF contractor
- Attorney working in a Court Trustee's office
- Other--working professionally in the child support area
- Child support payor
- Child support payee/recipient
- Spouse of a child support payor
- Spouse of a child support payee/recipient
- Other--not working professionally in the child support area
- Other (please specify)

**Question Title**

**2. Section I. USE OF THE GUIDELINES**

**The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines and the court shall consider all relevant evidence presented in setting an amount of child support.**

**The Net Parental Child Support Obligation is calculated by completing a Child Support Worksheet (Appendix I).**

**The calculation of the respective parental child support obligations on Line D.13 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.13 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall consider Section E of the Child Support Worksheet. ~~The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.~~**

- |  |                                   |  |                                |   |
|--|-----------------------------------|--|--------------------------------|---|
| Strongly Disagree                          | Disagree                          | Neither Agree or Disagree                          | Agree                          | Strongly Agree                          |
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Disagree | <input type="checkbox"/> Neither Agree or Disagree | <input type="checkbox"/> Agree | <input type="checkbox"/> Strongly Agree |

Comment:

**Question Title**

### 3. Section II.A Child Support

The purpose of child support is to pay for and provide for the needs of the child whether the child is with a parent or a third party. The needs of the child include direct and indirect expenses related to the day-to-day care and well-being of the child.

Strongly Disagree   Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree  
 Strongly Disagree     Disagree                       Neither Agree or Disagree                       Agree                       Strongly Agree

Comment:

### Question Title

### 4. Section II.B Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on child support income, work-related child care costs, health, dental, orthodontic, and optometric insurance premiums, and any child support adjustments. (See Section IV, Specific Instructions for the Worksheet and a completed sample worksheet at [www.kscourts.org](http://www.kscourts.org)). In divided residency situations or if the child lives with a third party, separate child support worksheets may have to be prepared for each parent.

Strongly Disagree   Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree  
 Strongly Disagree     Disagree                       Neither Agree or Disagree                       Agree                       Strongly Agree

Comment:

### Question Title

### 5. Section II.D. Domestic Gross Income - Wage Earner

VA Disability payments, Social Security Disability Insurance (SSDI) payments, Social Security Retirement payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.

It may be necessary for the court to consider historical information and the seasonal nature of employment. For example, if overtime is regularly earned by one of the parties, then a historical average of one year should be considered.

In instances where one or both of the parties is employed by a branch of the armed forces or is called to active duty by a branch of the armed forces, then the court shall include the basic pay of the party plus Basic Allowance for Housing (BAH) and Basic Allowance for

Subsistence (BAS). The court may consider cost of living differences in determining the domestic gross income. Depending upon the facts of the case, the court may consider all military pay including any allowances, special pay, and other forms of compensation and benefits.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="radio"/> Strongly Disagree	<input type="radio"/> Disagree	<input type="radio"/> Neither Agree or Disagree	<input type="radio"/> Agree	<input type="radio"/> Strongly Agree
Comment: <input type="text"/>				

### Question Title

#### 6. Section II.E.2 Reasonable Business Expenses

In cases of self-employed persons, reasonable business expenses are those actual expenditures reasonably necessary for the production of income. Depreciation shall be included only if it is shown that it is reasonably necessary for the production of income. Reasonable business expenses shall include the additional self-employment tax paid over and above the FICA rate. The qualified business income (QBI) deduction shall not be considered a reasonable business expense for child support purposes.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="radio"/> Strongly Disagree	<input type="radio"/> Disagree	<input type="radio"/> Neither Agree or Disagree	<input type="radio"/> Agree	<input type="radio"/> Strongly Agree
Comment: <input type="text"/>				

### Question Title

#### 7. Section II.F Imputed Income Ability to Earn Income

II.F.1. Imputed Income. If the Court, within its discretion, decides to impute income in a particular case, the Court must take into consideration the specific circumstances of the non-custodial parent and the custodial parent, to the extent known, including such factors as the non-custodial and the custodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case. The Court must make written findings in support of imputing income. Income may be imputed to either parent in appropriate circumstances, including the following:

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**8. Section II.F.1.a. Absent substantial justification, it should be assumed that, after considering the factors listed in Section II.F.1, the Court may find that a parent is able to earn at least the federal minimum wage and to work 40 hours per week. Incarceration does not constitute substantial justification.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**9. Section II.F.1.e. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the court may evaluate the circumstances to determine whether actual or potential earnings should be used.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**10. Section II.F.1.f. Incarceration considered by itself, may not be treated as voluntary unemployment for purposes of establishing a new order of support, preventing someone from filing a motion to modify a child support order or denying a motion to modify. However, circumstances surrounding the incarceration of the obligor may be considered with all other factors and circumstances related to the incarcerated obligor's ability to pay support and any other equitable considerations relevant to the specific circumstances of the case.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree

Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

**Question Title**

**11. Section II.I. Effect of Social Security Disability Insurance (SSDI) or Retirement Benefits**

**a. Current Support Obligation**

**1. Obligee: Dependent/auxiliary benefits received for a child based upon the disability of the obligee are not a credit toward the child support obligation of the obligor. The amount of the obligee's benefit is included in the income for the purpose of calculating the child support obligation.**

**2. Obligor: Dependent/auxiliary benefits received by an obligee, as representative payee of the child, based upon the earnings or disability of the obligor shall be considered as a credit to satisfy the obligor's child support obligation as follows:**

**i. The obligor's benefits shall be included in the obligor's Gross Domestic Income and the child's dependent/auxiliary benefit shall be applied as a credit to the obligor's current child support obligation. The credit shall be entered in Section F, line 6 on the child support worksheet.**

**ii. Any portion of the benefit that exceeds the child support obligation shall be considered a gratuity for the benefit of the child(ren).**

**3. In those situations in which both the obligee and obligor receives Social Security benefits and the child is eligible to receive dependent/auxiliary benefits, the judge will make findings as to how the dependent/auxiliary benefits will be applied to the child support obligation.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree

Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

**Question Title**

**12. Section II.I. Effect of Social Security Disability Insurance (SSDI) or Retirement Benefits**

**b. Arrearages**

**1. Credit for retroactive lump sum payment. A lump sum payment of retroactive SSDI benefits shall be applied as a credit against an existing child support arrearage that accumulated during the months covered by the lump-sum payment if the obligee, as representative payee, received such payment as a result of the obligor's disability. The obligee must notify the court and all parties within 30 days of receipt of the lump sum payment. The court may issue sanctions if notice is not provided.**

**2. No credit should be allowed where any portion of lump sum payments of retroactive SSDI dependent/auxiliary benefits paid to children in excess of the child support obligation is not credited against the existing child support arrearage and is a gift/gratuity to the children. No credit toward future support should be granted.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

**Question Title**

**13. Section III.B.7 Sharing Equal ~~or Nearly Equal~~ Time and Expenses**

Use of this section is discretionary with the court. To qualify for shared residential custody treatment, the parties must share the children's time on an equal ~~or nearly equal~~ basis, not based on a non-primary residency extended parenting time basis (i.e. summer visitation, holidays, etc.) Second, the parties must be sharing the direct expenses of the child as defined in Section I and II.A.1.

Parents who share the children's time equally ~~or nearly equally~~ may be eligible for one of the following: the shared expense formula (see Section III.B.7.a.) or the equal parenting time formula (Section III.B.7.b). Parents who share their children's time equally ~~or nearly equally~~ but do not want or are not able to agree to share direct expenses should consider using the equal parenting time formula (Section III.B.7.b).

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:



Strongly Disagree Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree

Disagree                      or Disagree                      Agree

Comment:

**Question Title**

**17. Section III.B.7.b. Equal Parenting Time Formula**

**Step 2.a: For parents providing clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:**

- ~~10~~ 7% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- ~~12~~ 10.5% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 15% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

**Step 2.b: If the parents do not provide the child’s clothing in their own home, the Line D.3. child support obligation amount will be multiplied by one of the following percentages:**

- ~~13~~ 11% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- ~~15~~ 14% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 18% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Strongly Disagree Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree

Strongly Disagree                       Disagree                       Neither Agree or Disagree                       Agree                       Strongly Agree

Comment:

**Question Title**

**18. Section III.B.9. ~~Interstate Pay~~ Cost of Living Differential**

The cost of living varies among states. The ~~“Average Annual Pay by State and Industry Regional Price Parities by State”~~ as reported by the United States Department of Commerce, Bureau of Economic Analysis Labor Statistics can be used to compute a value for the ~~interstate pay~~ cost of living differential. (See www.kscourts.org for instructions and

an example.) The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in average pay cost of living. The application of the Interstate Pay cost of living differential is discretionary. The cost of living differential is not applicable in cases where a cost of living adjustment has already been applied to a person's wages. The child support worksheet should be marked to indicate whether the cost of living differential is used.

The income of the parties will not be subject to a interstate cost of living differential if both parties live in Kansas or reside in the same metropolitan statistical area (MSA).

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

**Question Title**

**19. Section IV.B. Income Computation - Self-Employed (Section B)**

Section B of the worksheet determines the domestic gross income (Line B.3) for self-employed persons. Reasonable business expenses (Line B.2) will be deducted from the self-employment gross income (Line B.1). The qualified business income (QBI) deduction shall not be considered a reasonable business expense for child support purposes. The resulting amount on Line B.3 is also entered on Line C.1 (see [www.kscourts.org](http://www.kscourts.org) Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection B).

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

**Question Title**

**20. Section IV.C.3. ~~Court-Ordered~~ Spousal Maintenance Paid (Line C.3)**

(a) For orders entered on or before December 31, 2018, the amount of spousal maintenance paid pursuant to a court-approved separation agreement or a court order shall be deducted to the extent that the spousal maintenance is actually paid. This amount is entered on Line C.3. The payments of court-approved separation agreement or a court order spousal maintenance arrearages shall not be deducted.

**(b) For orders entered after December 31, 2018, as a result of the 2017 Tax Cuts and Jobs Act Tax Reform, the amount of spousal maintenance paid pursuant to a court-approved separation agreement or a court order, income for child support purposes may be calculated by taking the total maintenance awarded, increasing it by the federal and state marginal tax rate of the payor, and subtracting the total from payor income while also taking the total maintenance awarded, increasing it by the marginal tax rate of the payee, and adding this amount to the payee's income.**

**Rather than using the calculation stated in the prior paragraph, if the parties agree, the amount of spousal maintenance paid may be increased by an average tax rate of 25%. This amount is entered on Line C.3. The payments of court-ordered spousal maintenance arrearages shall not be deducted.**

~~The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3. The payments of court-ordered maintenance arrearages shall not be deducted.~~

Strongly Disagree   Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree  
 Strongly Disagree     Disagree                       Neither Agree or Disagree     Agree                       Strongly Agree

Comment:

### Question Title

#### 21. Section IV.C.4. ~~Court-Ordered~~ Spousal Maintenance Received (Line C.4)

**(a) For orders entered on or before December 31, 2018, the amount of spousal maintenance received pursuant to a court-approved separation agreement or a court order shall be added on Line C.4 to the extent that the spousal maintenance is actually received and is not for arrearages.**

**(b) For orders entered after December 31, 2018, as a result of the 2017 Tax Cuts and Jobs Act Tax Reform, the amount of any spousal maintenance received by a party pursuant to a court-approved separation agreement or court order , income for child support purposes shall be calculated by taking the total maintenance awarded, increasing it by the federal and state marginal tax rate of the payor, and subtracting the total from payor income while also taking the total maintenance awarded, increasing it by the marginal tax rate of the payee, and adding this amount to the payee's income.**

**Rather than using the calculation stated in the prior paragraph, if the parties agree, the amount of spousal maintenance shall be increased by an average tax rate 25%, added as income to the extent that the spousal maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.**

~~The amount of any court-ordered maintenance received by a party pursuant to a court~~

~~order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.~~

Strongly Disagree   Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree  
 Strongly Disagree     Disagree                       Neither Agree or Disagree                       Agree                       Strongly Agree

Comment:

### Question Title

#### 22. Section IV.D.4.b. Unreimbursed Health Medical Expenses

(a) In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, therapeutic or optometric and/or any other necessary medical expenses incurred for the benefit of the minor children) not covered by insurance (including deductibles and co-pays) shall be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.

(b) Any party seeking reimbursement from the other party shall, within thirty (30) days of receipt of said billing statement from provider, submit to the other a copy of the billing statement along with (a) proof of the expenditure and (b) proof of payment of the uninsured portion of the expenditure; and, if applicable, (c) proof of having submitted the claim to the insurance provider for reimbursement and (d) proof of insurance considerations, payment or exclusion. The court may deny any request for reimbursement that is not submitted in compliance with the provisions of this section.

(c) The party receiving the demand for reimbursement shall have thirty (30) days after receipt of the demand to pay the party's respective Line D.2 percentage of the amount not covered by insurance to the requesting party or directly to the provider if payment in full has not already been made to the provider by the requesting party.

(d) In the event the receiving party fails to pay the amount due to the other party or fails to make satisfactory payment arrangements with the other party within the thirty (30) day period, the court may impose appropriate sanctions against the non-complying party for their failure to pay which may include assessing 100% of the uninsured balance, and/or attorney's fees incurred by the paying party.

In the event one party receives a payment for reimbursement of medical expenses from the insurer, they shall notify the other party of such payment. If one party has advanced the expense which has been submitted to the insurer, that party shall be entitled to the insurance/reimbursement check to the extent of the advanced payment made by them. If the obligation has not been paid in full to the healthcare provider at the time that the

**insurance reimbursement check is received, said check shall be endorsed directly to the healthcare provider to the extent of the outstanding obligation.**

**~~In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, therapeutic, or optometric) not covered by insurance (including deductible and coinsurance) should be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.~~**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 23. Section IV.D.5. Work-Related Child Care Costs (Line D.5)

**Actual, reasonable, and necessary child care costs paid to permit employment or job search of a parent should be added to the support obligation. "Paid" means the net amount after deducting any third party reimbursements. The court has the discretion to determine whether proposed or actual child care costs are reasonable, taking into consideration the income and circumstances of each of the parties. The monthly figure is the average annual amount, including variations for ~~summer~~ school breaks.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 24. Section IV.E. Child Support Adjustments (Section E)

**Child support adjustments apply only when requested by a party. The request for the adjustment must be made in writing by the requesting party prior to the hearing. If no adjustment is requested, this section does not need to be completed. All requested adjustments are discretionary with the court. The party requesting the adjustment is responsible for proving the basis for the adjustment. The court shall determine if a requested adjustment should be granted in a particular case based upon the best interests of the child. If granted, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The allowed adjustment should be annualized to a monthly amount. The amount granted for each requested child support adjustment should**

be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.6.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree
Comment: <input type="text"/>				

### Question Title

#### 25. Section IV.E.1. Long-Distance Parenting Time Costs (Line E.1)

(a) Any substantial and reasonable long-distance transportation or communication costs directly associated with parenting time shall be considered by the court. If the parties are equally sharing the transportation of the child for long-distance parenting time, this adjustment should not be used.

(b) In making the calculation, the court should divide the total amount by 2 so that the noncustodial parent is only given a credit for the other parent's portion of the costs. The court is not required to use federal mileage cost in the calculation. The court may consider the circumstances that created the long-distance situation. The amount allowed should be prorated to an annualized monthly amount. If the parties are equally sharing the transportation of the child for long-distance parenting time, this adjustment should not be used. The amount allowed, if any, should be entered on Line E.1.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree
Comment: <input type="text"/>				

### Question Title

#### 26. Section IV.E.2. Parenting Time Adjustment (Line E.2)

The court may allow a parenting time adjustment to a parent under the following subsections. The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a or subsection IV.E.2.b but not both. The court may allow an extended parenting time adjustment pursuant to IV.E.2.c. The court may allow a non-exercise of parenting time adjustment to the parent having primary residency pursuant to IV.E.2.d.

The parenting time adjustment, like all other adjustments, is subject to the 10% rule pursuant to Section V.A. Because the adjustment is prospective and assumes that parenting time will occur, the court may consider the historical exercise or historical non-exercise of parenting time as a factor in denying, limiting, or granting an adjustment under this section. Adjustments under this section may be prorated over twelve months unless the parent having primary residency requests otherwise. If the shared expense formula or the equal parenting time formula (Section III, General Instructions, subsection B.7) applies, no parenting time adjustment may be made under this section.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="radio"/> Strongly Disagree	<input type="radio"/> Disagree	<input type="radio"/> Neither Agree or Disagree	<input type="radio"/> Agree	<input type="radio"/> Strongly Agree

Comment:

**Question Title**

**27. Section IV.E.2.b. Parenting Time Formula Adjustment:** The court may consider the amount of time that the parent spends with the child. If the child spends 35% or more of the child’s time with the parent not having primary residency, the court shall determine whether an adjustment in child support is appropriate. In calculating the parenting time adjustment, the child’s time at school or in day care shall not be considered. To assist the court, the following table may be used to calculate the amount of parenting time adjustment. The adjustment percentage should be averaged if there is more than one child and if the percentages are not the same for each child. The amount of the parenting time adjustment allowed should be entered on the child support worksheet. ~~The basic child support obligation (line D.9) is then multiplied by the appropriate parenting time adjustment percentage using the following table. The parenting time adjustment percentage and the amount are entered on Line E.2.~~

Nonresidential Parent’s % of Child’s Time	Parenting Time Adjustment
35%-39%	-5 <u>10%</u>
40%-44%	-10 <u>20%</u>
45%-49%	-15 <u>30%</u>

**Step 1: To make the parenting time calculation, the appropriate parenting time adjustment percentage should be determined and entered at the bottom of page one of the child support worksheet.**

**Step 2: The Line D.3 Combined Child Support amount is multiplied by Line D.2 Proportionate Share of the parent entitled to the Parenting Time Adjustment and the**

respective amounts should be entered on Line D.4.

Step 3: The parenting time adjustment amount from Step 1 should be entered at Line D.5 of the child support worksheet as a credit against the parent's Line D.4 Proportionate Parental Child Support Obligation

Step 4: The respective Proportionate Parent Child Support Obligation amounts after credit for the Parenting Time adjustment should be entered on Line D.6.

Step 5: The amount of the health insurance premium paid for the child and the parent paying the premium designated should be entered on Line D.7.

Step 6: The amount from Line D.7 should be multiplied by the respective income share percentages and resulting amounts should be entered on Line D.8.

Step 7: The amount of the work related child care paid for the child and the parent paying the premiums should be entered on Line D.9

Step 8: The combined amount of the work related child should be multiplied by the respective income share percentages and the resulting amounts entered on Line D.10

Step 9: The amounts from Lines D.6, D.8 and D.10 should be added and the respective amounts should be entered on Line D.11

Step 10: The amounts paid by each parent for Insurance from Line D.7 and Day Care from Line D.9 should be entered on Line D.12 as a respective credits for the parent who made the payment &l

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 28. Section IV.E.3. Income Tax Considerations (Line E.2)

The parties are encouraged to maximize the tax benefits of the dependency exemption and credits for a minor child and to share those actual economic benefits.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
Disagree or Disagree Agree

Comment:

**Question Title**

**29. Section IV.F. Deviation(s) From Rebuttable Presumption Amount (Section F)**

**The court must make written findings regarding deviations to the child support guideline amount and include a justification of why the deviation is in the best interest of the child. The final part of the worksheet shows the adjustments allowed under Section E to the basic parental child support obligation, and any enforcement fee charged against payments in IV-D cases and cases assigned to a court trustee for enforcement.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

**Question Title**

**30. Section IV.F.2 Ability to Pay Calculation**

**In calculating child support, the court must take into consideration the non-custodial parent's ability to meet his or her own basic needs per the current federal poverty guidelines for a household of one. The current poverty guidelines can be found at <https://aspe.hhs.gov>.**

**To calculate this adjustment, the court must subtract the federal poverty guidelines for a household of one from the child support income (Line D.1). This amount is the income available for support. The court shall compare the income available for support and the Adjusted Subtotal (Line F.3). The lesser of the two amounts shall be the Subtotal (Line F.5.b) If the child support income (Line D.1) is less than the federal poverty guidelines for a household of one, the presumptive child support obligation is \$0 absent written findings made by the court setting a child support obligation.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

Question Title

**31. Section IV.F.5 Social Security Disability or Retirement Dependent/Auxiliary Benefits**

**If the child receives Social Security dependent/auxiliary benefits, the amount of such benefits must be entered on line F.5 of the child support worksheet. If the dependent/auxiliary benefit is in excess of the subtotal entered in line F.5.b., the new parental child support obligation is \$0. If the dependent/auxiliary benefit is less than the subtotal entered in line F.5.b, the new parental child support obligation is the difference between the subtotal and the dependent/auxiliary benefit.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

Question Title

**32. Section V.B.1. 10% Rule**

**Change of financial circumstances of the parents or the guidelines which would increase or decrease by 10% the amount shown on Line F.13 of the worksheet, except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change of circumstances to warrant a modification of the parent’s child support obligation. Income from bonuses not shown to be regularly paid by the employer shall not be considered a material change of circumstances to warrant a modification of the parent’s child support obligation.**

**An increase in the gross income of the parent having primary residency is not a material change of circumstances for the purpose of increasing the child support obligation.**

**In a case in which the court has approved either a shared residency or divided residency plan, any change in income by either parent may be used as a material change in circumstance if the change would increase or decrease by 10% the amount shown in Line F.13 of the worksheet.**

**A parent shall notify the other parent of any change of financial circumstances including, but not necessarily limited to, income, work-related child care costs, and health insurance premiums which, if changed, could constitute a material change of circumstances.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Strongly Disagree Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree

Disagree                      or Disagree                      Agree

Comment:

**Question Title**

**33. Section V.B.4. Termination of Child Support Obligation**

**Support orders for One Child. In child support orders for one child, child support stops pursuant to court order or pursuant to K.S.A. 23-3001, et seq. and amendments thereto.**

**Support Orders for Two or More Children. In child support orders, support amounts for two or more children, are stated as a total amount rather than on a per child basis. Absent judicial modification of the order, as each child emancipates as defined in K.S.A. 23-3001, et seq. and amendments thereto, or by court order, the total obligation will decrease proportionately based on the number of minor children at the time of the termination or emancipation.**

**Parents may seek to modify child support orders and income withholding orders when the legal obligation to pay child support terminates for any child or any child is emancipated.**

Strongly Disagree Disagree                      Neither Agree or Disagree                      Agree                      Strongly Agree

Strongly Disagree                       Disagree                       Neither Agree or Disagree                       Agree                       Strongly Agree

Comment:

**Question Title**

**34. Section V.B.5. Incarceration or Termination from Employment**

~~**Termination from employment for incarceration shall not constitute a material change of circumstances that justifies a reduction in child support.**~~

**Termination from Employment for Misconduct: Termination from employment for misconduct will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.**

**Voluntary Termination from Employment: Voluntary termination from employment will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.**

**The court may consider the circumstances surrounding termination from employment.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**35. The committee is recommending changes to the Child Support Worksheet consistent with the recommended changes to the parenting time calculation, ability to pay calculation, and adjustment for Social Security benefits. A copy of the proposed form can be found at [www.kscourts.org](http://www.kscourts.org) under the heading *What's New*.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**36. The committee is recommending updates to the Child Support Schedules consistent with current economic data and based on the recommendations provided by the economist. A copy of the proposed changes and a comparison chart can be found at [www.kscourts.org](http://www.kscourts.org) under the heading *What's New*.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**37. The committee is recommending changes to the Short-Form Domestic Relations Affidavit to assist the parties in gathering income information. A copy of the proposed form can be found at [www.kscourts.org](http://www.kscourts.org) under the heading *What's New*.**

Strongly Disagree Disagree Neither Agree or Disagree Agree Strongly Agree  
 Strongly Disagree  Disagree  Neither Agree or Disagree  Agree  Strongly Agree

Comment:

### Question Title

**38. The committee is recommending an Agreed Shared Expense Plan be added to the guidelines to assist parties in shared residential custody arrangements. A copy of the proposed form can be found at [www.kscourts.org](http://www.kscourts.org) under the heading *What's New*.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

**39. The current interstate pay differential calculation uses the state average weekly pay. The committee is recommending the interstate pay differential calculation be changed to use regional price parities (cost of living).**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 40. Income Tax Considerations

##### Section A - Dependent's Exemption and Child Tax Credit

~~Throughout this appendix, the term "custodial" and "noncustodial" parents are used to comply with tax law. In all other sections in the Kansas Child Support Guidelines, these terms have been updated to comply with the current Kansas law.~~

##### Section A.I – Dependent's Exemption

The Tax Cuts and Jobs Act Reform of 2017, S. 2254-115th Congress lowered the value of the federal personal exemptions to \$0 until 2025. The value of the Kansas personal exemption for 2018 is \$2250.

~~The parties are reminded that the Affordable Care Act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes~~

~~are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take this into consideration when determining dependency and health insurance issues.~~

~~Generally, the parent with the higher income will benefit more from the tax exemption. The parties should be encouraged to maximize tax benefits and adjust child support equitably.~~

~~Frequently, the parties agree to alternate the exemption. If the custodial parent agrees to alternate the exemption, the additional tax benefit to the noncustodial parent should be shared with the custodial parent equitably. If the noncustodial parent agrees to allow the custodial parent to claim the exemption in years that the noncustodial parent was entitled to the exemption, the additional tax benefit to the custodial parent should be shared with the noncustodial parent equitably.~~

~~If the custodial parent elects not to alternate the income tax exemption for the minor child by executing IRS Form 8332 or a substantially similar form, the court shall consider the actual economic effect of the failure to alternate the exemption on the noncustodial parent and may adjust the noncustodial parent's monthly child support accordingly.~~

~~The party requesting the income tax consideration adjustment shall have the burden of proof. The amount should be entered on Line E.3.~~

~~The following discussion and example reflects 2015 tax laws. Although the narrative is in the context of the value to the noncustodial parent, it could also be applicable to the custodial parent as discussed above.~~

~~For 2015, the federal income tax exemption was \$4,000 per person and the Kansas exemption was \$2,250. The value of the exemption to the noncustodial parent may be calculated by multiplying the applicable exemption amount by the noncustodial parent's applicable highest marginal rate at both the federal and Kansas levels. The combined federal and Kansas amount should be divided by 12 to arrive at the monthly amount. A portion of this amount would then be allocated to the noncustodial parent based upon his/her share of the combined income (Line D.2.). If the noncustodial party is self-employed and has no other outside income, the applicable Kansas rate will be 0 under 2015 Kansas tax law. If the noncustodial party is a member of a Limited Liability Corporation (LLC) and receives income from the LLC that is not W2 income, the applicable Kansas rate for that income will be 0. If the noncustodial party~~

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 41. Income Tax Considerations Section A.II – Federal Child Tax Credit and Dependent Credit

Federal income tax law allows a tax credit for parents with a dependent child under the age of 17 on the last day of the tax year. The credit in 2015 2018 is ~~\$1,000~~ \$2,000 for each qualifying child. The credit is only available for a child 16 or younger on the last day of the tax year in question. If the child turns 17 on or before December 31, no tax credit may be claimed as a dependent.

**For the \$2,000 child tax credit, \$1,400 of the tax credit is refundable. The remaining \$600 is nonrefundable. If the parent claiming the child will have less than \$2,000 multiplied by the number of children claimed in the total income tax liability, this number will need to be adjusted accordingly. Families with earned income less than \$2500 per year are not eligible for the child tax credit. Each qualifying child must have a social security number.**

~~If the right to claim a qualifying child as a dependent is not shared between the parents,~~  
The monthly value of the tax credit should be included in the income tax considerations adjustment.

For 2015, the monthly value of the tax credit is ~~\$1,000~~ \$2,000/12 for each qualifying child, or \$83. ~~If the right to claim the child as a dependent (and the credit) is not shared between the parents, then~~ The noncustodial parent’s monthly child support should be decreased by the proportionate share of the combined income on Line D.2 of the child support worksheet (increased if the non-custodian claims the child as a dependent) in addition to any other income tax adjustment amounts.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 42. Income Tax Considerations Section B – Head of Household Adjustment

If the custodial parent utilizes the standard deduction and files as head of household, a tax benefit results to the custodial parent that, absent custody of the child, might not otherwise be available. Such tax benefit received by the custodial parent can be measured by the

difference in the standard deduction for head of household over the standard deduction for a single taxpayer multiplied by the applicable marginal federal and state income tax rates. Please note that the tax brackets for taxpayers filing as head of household differ than those for taxpayers filing as single or married filing jointly. In addition, the custodial parent is given an additional exemption at the Kansas level due to filing as a head of household. The benefit of the additional exemption is calculated by multiplying the custodial parent's marginal Kansas income tax rate by the Kansas exemption amount. ~~If the custodial parent's income is from self-employment, the Kansas tax rate on this income is zero.~~ The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. If the court decides it is appropriate to share the tax benefits of this deduction, the noncustodial parent's credit should not exceed his/her proportionate share of the combined income on Line D.2 of the child support worksheet.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="checkbox"/> Strongly Disagree	<input type="checkbox"/> Disagree	<input type="checkbox"/> Neither Agree or Disagree	<input type="checkbox"/> Agree	<input type="checkbox"/> Strongly Agree

Comment:

### Question Title

#### 43. Income Tax Considerations Section D. Shared Residency

In situations where the parties have a shared residency parenting plan, they may elect to maximize income tax benefits as follows:

1. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," one parent will be deemed to have the child(ren) one overnight more than the other parent each year and the parent with the additional overnight shall be entitled to claim the child for tax dependency and tax credit purposes. The other parent shall receive an income tax consideration on Line E.2. An IRS Form 8332 should be executed to accomplish the assignment of the exemption and credit.

2. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," that they will share or alternate claiming the child(ren) for income tax exemption and tax credit purposes, and each parent claiming the particular child(ren) shall be deemed to have those child(ren) one overnight more than the other parent each year. An IRS Form 8332 should be executed to accomplish the assignment of the exemption and credit.

3. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," one parent shall be deemed to have provided more than 50% of support of the child(ren) and shall be entitled to claim head of household status each year, assuming they can qualify for such status under the IRS rules. The other parent shall receive an

**income tax consideration on Line E.2.**

**4. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," one parent shall be deemed to have provided more than 50% of support for that particular child(ren) and shall alternate claiming head of household status, or if there is more than one child, each shall be entitled to claim head of household status, assuming they can qualify for such status under IRS rules.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="radio"/> Strongly Disagree	<input type="radio"/> Disagree	<input type="radio"/> Neither Agree or Disagree	<input type="radio"/> Agree	<input type="radio"/> Strongly Agree
Comment: <input type="text"/>				

**Question Title**

**44. The Kansas Child Support Guidelines Advisory Committee is proposing that all appendices and examples be removed from the guidelines and posted separately on the Kansas Supreme Court website at <http://www.kscourts.org/Rules-procedures-forms/Child-support-guidelines/default.asp>. These examples have been updated based on the proposed revisions to the Kansas Child Support Guidelines.**

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
<input type="radio"/> Strongly Disagree	<input type="radio"/> Disagree	<input type="radio"/> Neither Agree or Disagree	<input type="radio"/> Agree	<input type="radio"/> Strongly Agree
Comment: <input type="text"/>				

**Question Title**

**45. Comment below with any additional information you feel the committee should take into consideration.**

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