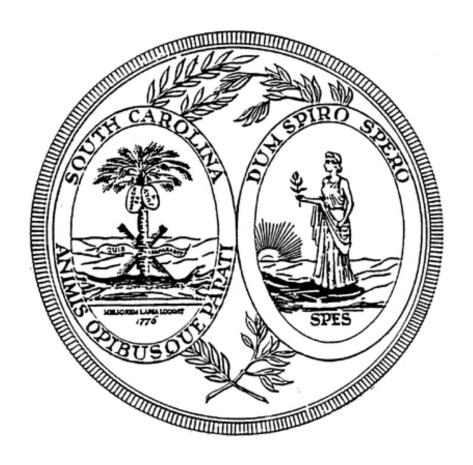
South Carolina CHILD SUPPORT GUIDELINES



2006 EDITION

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1. INTRODUCTION

The South Carolina General Assembly, through Act 195 of 1989, provides that the child support guidelines must be applied by the courts in determining the amount of child support that is expected to be paid toward the support of a dependent child (Section 43-5-580(b) and 20-7-852(a), South Carolina Code of Laws, 1976, as Amended).

These guidelines are based on the Income Shares Model, developed by the Child Support Guidelines Project of the National Center for State Courts. Developed with the best available economic evidence on child rearing expenditures, the Income Shares Model is based on the concept that the children should receive the same proportion of parental income that they would have received had the parents lived together. A more detailed explanation of the Income Shares Model and the underlying economic evidence used to support it is contained in Development of Guidelines for Child Support Orders, Report to the Federal Office of Child Support Enforcement, September 1987 (National Center for State Courts, Denver, Colorado).

The Income Shares Model calculates child support as the share of each parent's income which would have been spent on the children if the parents and children were living in the same household. The shares are based on the amount of money ordinarily spent on children by their families living in the United States and adjusted to South Carolina cost of living levels. This evidence indicates that individuals tend to spend money on their children in proportion to their income, and not solely on need. The expenditures include the following nine categories: food at home; food away from home; shelter; utilities; household goods (furniture, appliances, linens, floor coverings, and house wares); clothing; transportation (other than visitation related); ordinary health care; and recreation. Excluded from these expenditure categories are estimated expenditures for child care and extraordinary medical expenses, which have been subtracted because they are added to child support on an as-paid basis. Also excluded from these estimates are personal insurance (e.g. life, disability), gifts, contributions, and savings. Because mortgage principal (as opposed to interest) is considered to be savings, it is not included in the estimates of child-rearing expenditures.

These guidelines and the accompanying worksheets assume that the custodial parent is spending his or her calculated share directly on the child. For the noncustodial parent, the calculated amount establishes the level of child support to be given to the custodial parent for support of the child.

2. USE OF THE GUIDELINES

- A. The Child Support Guidelines are available to be used for temporary and permanent orders, actions for separate maintenance and support, divorce and child support awards. Additionally, the guidelines are to be used to assess the adequacy of agreements for support and encourage settlement of this issue between parties.
 - 1. In any proceeding in which child support is an issue, the amount of the award which would result from the application of these guidelines is the amount of the child support to be awarded. However, a different amount may be awarded upon a showing that application of the guidelines is inappropriate. When the court orders a child support award that varies significantly from the amount resulting form the application of the guidelines, the court shall make specific,

- written findings of those facts upon which it bases its conclusion supporting that award.
- 2. In cases where the parents' combined monthly gross income is less than \$750.00, the guidelines provide for a case-by-case determination of child support, which should ordinarily be set at no less than \$100.00 per month. In those cases, the court should take care to award an amount of child support that would not jeopardize the ability of the noncustodial parent to live at a minimum level of subsistence. However, the guidelines encourage that a specific amount of child support always be ordered to establish in the payer's mind the principle of the parent's obligation to pay as well as lay the basis for increased/decreased orders if income changes in the future.
- 3. These guidelines provide for calculated amounts of child support for a combined parental gross income of up to \$20,000 per month, or \$240,000 per year. Where the combined gross income is higher, courts should determine child support awards on a case-by-case basis.
- B. Deviation from the guidelines should be the exception rather than the rule. When the court deviates, it must make written findings that clearly state the nature and extent of the variation from the guidelines. These Child Support Guidelines do not take into account the economic impact of the following factors which can be possible reasons for deviation.
 - 1. Educational expenses for the child(ren) or the spouse (i.e., those incurred for private, parochial, or trade schools, other secondary schools, or post-secondary education where there is tuition or related costs);
 - 2. Equitable distribution of property;
 - 3. Consumer debts;
 - 4. Families with more than six children;
 - 5. Unreimbursed extraordinary medical/dental expenses for the noncustodial or custodial parent;
 - 6. Mandatory deduction of retirement pensions and union fees;
 - 7. Child-related unreimbursed extraordinary medical expenses;
 - 8. Monthly fixed payments imposed by court or operation of law;
 - 9. Significant available income of the child(ren);
 - 10. Substantial disparity of income in which the noncustodial parent's income is significantly less than the custodial parent's income, thus making it financially impracticable to pay the amount the guidelines indicate the noncustodial parent should pay. This would include situations where the noncustodial parent is disabled and cannot earn above the minimum subsistence level;

- 11. Alimony. Because of their unique nature, lump sum, rehabilitative and reimbursement alimony may be considered by the court as a possible reason for deviation from these guidelines;
- 12. Agreements Reached Between Parties. The court may deviate from the guidelines based on an agreement between the parties if both parties are represented by counsel or if, upon a thorough examination of any party not represented by counsel, the court determines the party fully understands the agreement as to child support. The court still has the discretion and the independent duty to determine if the amount is reasonable and in the best interest of the child(ren).

3. DETERMINATION OF CHILD SUPPORT AWARDS

3.1 Income

3.1.1 Definition

The guidelines define income as the actual gross income of the parent, if employed to full capacity, or potential income if unemployed or underemployed. Gross income is used in order to avoid contention over issues of deductibility which would otherwise arise if net income were used. The guidelines are based on the assumption that the noncustodial parent will have only one federal exemption and will have higher taxes than the custodial parent. Adjustments have been made in the Schedule of Basic Child Support Obligation for lower child support payments. Other factors included in the schedule are South Carolina taxes, FICA, and earned income.

3.1.2 Gross Income

Gross income includes income from any source including salaries, wages, commissions, royalties, bonuses, rents (less allowable business expenses), dividends, severance pay, pensions, interest, trust income, annuities, capital gains, Social Security benefits (but not Supplemental Social Security Income), workers' compensation benefits, unemployment insurance benefits, Veterans' benefits and alimony, including alimony received as a result of another marriage and alimony which a party receives as a result of the current litigation. Unreported case income should also be included if it can be identified.

- The court may also take into account assets available to generate income for child support. For example, the court may determine the reasonable earning potential of any asset at its market value and assess against it the current treasury bill interest rate or some other similar appropriate method of computing income.
- 2. In addition to determining potential earnings, the court should impute income to any non-income producing assets of either parent, if significant, other than a primary residence or personal property. Examples of such assets are vacation homes (if not maintained as rental property) and idle land. The current rate determined by the court is the rate at which income should be imputed to such nonperforming assets.

3.1.3 Gross income does *not* include:

- 1. Benefits received from means-tested public assistance programs, such as Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Food Stamps and General Assistance;
- 2. Income derived by other household members; and/or
- 3. In-kind income; however, the court should count as income expense reimbursements or in-kind payments received by a parent from self-employment or operation of a business if they are significant and reduce personal living expenses, such as a company car, free housing, or reimbursed meals. With regard to military allotments, individuals not receiving Housing allotments should be imputed with the BAH-II amount for dependents. This differential is consistent and unrelated to the domicile location of the service member, as well as easily obtained.

3.1.4 Income from Self-Employment or Operation of a Business

For income from self-employment, proprietorship of a business, or ownership or a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required for self-employment or business operation, including employer's share of FICA. However, the court should exclude from those expenses amounts allowed by the Internal Revenue Service for accelerated depreciation of investment tax credits for purposes of the guidelines and add those amounts back in to determine gross income. In general, the court should carefully review income and expenses from self-employment or operation of a business to determine actual levels of gross income available to the parent to satisfy a child support obligation. As may be apparent, this amount may differ from the determination of business income for tax purposes.

3.1.5 Potential Income

If the court finds that a parent is voluntarily unemployed or underemployed, it should calculate child support based on a determination of potential income which would otherwise ordinarily be available to the parent. If income is imputed to a custodial parent, the court may also impute reasonable day care expenses. Although Temporary Assistance to Needy Families (TANF) and other means-tested public assistance benefits are not included in gross income, income may be imputed to these recipients. However, the court may take into account the presence of young children or handicapped children who must be cared for by the parent, necessitating the parent's inability to work.

- 1. The court may also wish to factor in considerations of rehabilitative alimony in order to enable the parent to become employed.
- In order to impute income to a parent who is unemployed or underemployed, the court should determine the employment potential and probable earnings level of the parent based on that parent's recent work history, occupational qualifications, and prevailing job opportunities and earning levels in the community.

3.1.6 Income Verification

Ordinarily, the court will determine income from verified financial declarations required by the Family Court rules. However, in the absence of any financial declaration, or where the amounts reflected on the financial declaration may be an issue, the court may rely on suitable documentation of current earnings, preferably for at least one month, using such documents as pay stubs, employer statements, or receipts and expenses if the parent is self-employed. Verification of current earnings, whether reflected on a financial declaration or not, can be supported with copies of the most recent tax returns filed by the payer. Income can also be verified through the Employment Security Commission or through the State Department of Revenue.

3.2 Monthly Alimony (this action)

Any award of alimony between the parties should be taken into consideration by the court when utilizing these guidelines as a deduction from the payer spouse's gross income, and as gross income received by the recipient spouse. Because of their unique nature, lump sum, rehabilitative reimbursement, or any other alimony the court may award, may be considered by the court as a possible reason for deviation from these quidelines. The purpose of this adjustment is not to give priority to alimony or child support payments, but to recognize that each parent's proportional share of total combined monthly income changes with the introduction of any alimony award between the parties, and to provide for a sharing of the Total Combined Monthly Child Support Obligation based upon each parent's actual percentage share of the total combined monthly income, taking into consideration the financial impact of any alimony award between them, rather than the parent's share of the total combined monthly income as it existed before any alimony award. Accordingly, the court, in its discretion, may consider any modification or termination of any alimony award between the parties of a child support award made under these guidelines. This adjustment does not affect the Total Combined Monthly Child Support Obligation of both parents as determined under these guidelines, which may be determined before any determination on the issue of alimony, as the total combined monthly income of both parties will remain the same irrespective of any income shifting between the parents as the result of an alimony award.

3.3 Other Monthly Alimony or Child Support Paid

Any previous or existing court orders requiring the payment of child support, alimony, or both, should be protected by any subsequent child support order. Alimony actually paid as a result of another marriage or child support actually paid for the benefit of children other than those considered in this computation, to the extent such payment or payments are required by a previous or existing court order, should be deducted from gross income.

3.4 Other Children in the Home

Either parent shall receive credit for additional natural or adopted children living in the home, but not for step-children, unless a court order establishes a legal responsibility. Such credit shall be given whether or not such children are supported by a third party. The basis of this is to recognize the custodial parent's responsibility and share in

supporting those other children in the home just like that parent's responsibility and share to the child or children in the present calculation.

Using the income of the parent with the additional child(ren) in the home only, the basic child support obligation for the number of additional dependents living with that parent (from the Schedule of Basic Child Support Obligations) is determined for that parent. This figure is multiplied by .75 and the resulting credit is subtracted from that parent's gross income.

3.5 Basic Child Support Obligation

The court can determine the basic child support obligation using the Schedule of Basic Child Support Obligations. "Combined gross income" refers to the combined monthly gross incomes of the parents. Where combined gross income amounts fall between the amounts reflected in the Schedule of Basic Child Support Obligations, the court is encouraged to extrapolate upwardly to set the basic award. The number of children refers to that number for whom the parents share support responsibility and for whom support is being sought.

3.6 Self Support Reserve

A self support reserve allows a low-income noncustodial parent to retain a minimal amount of income before being assessed a full percentage of child support. This insures that the noncustodial parent has sufficient income available to maintain a minimum standard of living which does not affect negatively his or her earning capacity, incentive to continue working, and ability to provide for him or herself. These Guidelines incorporate a self support reserve of \$748.00 per month. In order to safeguard the self support reserve in cases where the noncustodial parent's income and corresponding number of children fall within the shaded area of the Schedule of Basic Child Support Obligations, the support obligation must be calculated using the noncustodial parent's income only. To include the custodial parent's income in the calculation of such cases, or include any adjustments like medical insurance or day care expense, would reduce the noncustodial parent's net income below the self support reserve.

3.7 Health Insurance

The court shall consider provisions for adequate health insurance coverage for children in every child support order. Ordinarily, the court should require coverage by that parent who can obtain the most comprehensive coverage through an employer or otherwise, at the most reasonable cost. If either parent carries health insurance for the child(ren) who is to receive support, the cost of the coverage should be added. If the employer provides some measure of coverage, only that amount actually paid by the employee or contributed by the employee should be added. Note that the portion of the health insurance premium which covers the children is the only expense that should be added. If this amount cannot be verified, the total cost of the premium should be divided by the total number of persons covered by the policy and then multiplied by the number of children in the support order. Whichever party is responsible for paying the health insurance premium will receive a credit. The guidelines are based on the assumption that the custodial parent will be responsible for up to \$250.00 per year per child in uninsured medical expenses. Extraordinary medical expenses, not addressed in the guidelines, are defined as reasonable and necessary uninsured medical expenses in excess of \$250.00 per year per child. Under this definition, what is "reasonable and

necessary" – e.g. orthodontia and professional counseling – would be at the discretion of the court. Extraordinary unreimbursed medical expenses addressed by the court shall be divided in pro rate percentages based on the proportional share of combined monthly adjusted gross income.

3.8 Child Care Costs

The cost of day care the parent incurs due to employment or the search for employment, net of the federal income tax credit for such day care, is to be added to the basic obligation. This is to encourage parents to work and generate income for themselves as well as their children. However, day care costs must be reasonable, not to exceed the level required to provide high quality care for children from a licensed provider.

As custodial parents may be eligible for qualified tax credits, the actual day care expense should adjusted to recognize this credit. This adjustment may take place in two ways. In cases where the custodial parent's gross income exceeds the thresholds listed below, the actual or allowed day care cost is multiplied by .75 to arrive at the adjusted amount to enter on the appropriate line 6.c.

	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Custodial Parent Monthly Income	\$1,950	\$2,300	\$2,450	\$2,600	\$2,850	\$3,100

The other method would be to take the actual costs and subtract the actual value of the federal tax credit such as determined by the last filed IRS Form 2441. This adjusted amount would then be entered on line 6.c.

3.9 Age Adjustment

Economic research suggests that expenditures on children increase during teenage years. Such research indicates that expenditures on children in the 12-17 age group are significantly higher than expenditures on children in the 0-11 age group. Given that child-rearing expenditures are higher for older children, an issue in the development of guidelines is whether there should be age adjustments; that is, whether the guidelines should incorporate separate scales by age of the children. However, since these guidelines are based on economic data which represent estimates of total expenditures on child rearing up to age eighteen, except for child care and most health care costs, the need for separate scales has been eliminated.

3.10 Computation of Child Support

The court can determine a total child support obligation by adding the basic child support obligation, health insurance premium (portion covering children), and work related child care costs.

1. The total child support obligation is divided between the parents in proportion to their income. Each parent's proportional share of combined adjusted gross

income must be calculated. Compute the obligation of each parent by multiplying each parent's share of income by the total child support obligation, and give the necessary credit for adjustments to the basic combined child support obligation.

2. Although a monetary obligation is computed for each parent, the guidelines presume that the custodial parent will spend that parent's share directly on the child in that parent's custody. In cases of joint custody or split custody, where both parents have responsibility of the child for a substantial portion of the time, there are provisions for adjustments.

4. UNUSUAL CUSTODY ARRANGEMENTS

4.1 Shared Parenting Arrangements

When both parents are deemed fit, and other relevant logistical circumstances apply, shared custody should be encouraged in order to ensure the maximum involvement by both parents in the life of the child.

The shared custody adjustment, however, is advisory and not compulsory. The court should consider each case individually before applying the adjustment to ensure that it does not produce a substantial negative effect on the child(ren)'s standard of living.

For the purpose of this section, shared physical custody means that each parent has court-ordered visitation with the children overnight for more than 109 overnights each year (30%) and that both parents contribute to the expenses of the child(ren) in addition to the payment of child support. If a parent with visitation does not exercise the visitation as ordered by the court, the custodial parent may petition the court for a reversion to the level of support calculated under the guidelines without the shared parenting adjustment. The shared physical custody adjustment is an annual adjustment only and should not be used when the proportion of overnights exceeds 30% for a shorter period, e.g., a month. For example, child support is not abated during a monthlong summer visitation. This adjustment should be applied without regard to legal custody of the child(ren). Legal custody refers to decision-making authority with respect to the child(ren). If the 109 overnights threshold is reached for shared physical custody, this adjustment may be applied even if one parent has sole legal custody.

- 1. Child support for cases with shared physical custody shall be calculated using Worksheet C. This worksheet should be used only for shared physical custody as defined above.
- 2. The basic child support obligation shall be multiplied by 1.5 to arrive at a shared custody basic child support obligation. The shared custody basic child support obligation is apportioned to each parent according to his or her income. In turn, a child support obligation is computed for each parent by multiplying that parent's portion of the shared custody child support obligation by the percentage of time the child(ren) spend(s) with that parent. The respective basic child support obligations are then offset, with the parent owing more basic child support paying the difference between the two amounts. The transfer for the basic obligation for the parent owing less basic child support shall be set at zero dollars.
- 3. Adjustments for each parent's additional direct expenses on the child(ren) are made by adding child(ren)'s share of any reimbursed child health care

expenses, work-related child care expenses and any other extraordinary expenses agreed to by the parents or ordered by the tribunal, less any extraordinary credits agreed to by the parent or ordered by the tribunal according to their income share. In turn, each parent's net share of additional direct expenses is determined by subtracting the parent's actual direct expenses on the child(ren)'s share of any unreimbursed child health care expenses, work-related child care expenses and any other extraordinary expenses agreed to by the parents or ordered by the tribunal from their share. The parent with a positive net share of additional direct expenses owes the other parent the amount of his or her net share of additional direct expenses. The parent with the zero or a negative net share of additional expenses owes zero dollars for additional direct expenses.

4. The final amount of the child support order is determined by summing what each parent owes for the basic support obligation and additional direct expenses as defined in subsections (2) and (3) of this section. The respective sums are then offset, with the parent owing more paying the other parent the difference between the two amounts.

4.2 Split Custody

Split custody refers to custody arrangements where there are two or more children and each parent has physical custody of at least one child. Using these guidelines, the court should determine a theoretical support payment for the child or children in the custody of the other. The obligation is then offset, with the parent owing the larger amount paying the next amount to the other parent. In split custody arrangements the guidelines arrive at separate computations for the child or children residing with each parent. The support obligation must then be prorated among all children in the household. For example, if there are three children due support, with two residing with one parent and one with the other, the court should calculate support amounts using the table for three children, with one-third of that amount being used to determine the basic child support obligation for one child and two-thirds for the other two children.

5. PERIODIC REVIEW

Pursuant to Title IV-D of the Social Security Act, the Department of Social Services is required to periodically review child support orders not later than thirty-six months after the establishment of the order or the most recent review unless:

- 1. In a TANF case, neither party has requested a review and the Department of Social Services has determined that a review is not in the child's best interest; or
- 2. In a non-TANF case, neither party has requested a review.

6. CHILD SUPPORT GUIDELINES SCHEDULE AND WORKSHEETS

South Carolina Child Support Guidelines Schedule and worksheets are specifically incorporated into these regulations by reference. Copies of the Schedule and worksheets are on file with the Legislative Council and may also be obtained from the State Department of Social Services and local clerks of court offices.

7. THE CHILD SUPPORT ENFORCEMENT DIVISION

The Child Support Enforcement Division (CSED) of the South Carolina Department of Social Services is responsible for administering a statewide child support enforcement program under the provisions of Title IV-D of the Social Security Act (42 U.S.C. 651 through 669). Through this program, the CSED provides child support services to recipients of Temporary Assistance to Needy Families (TANF), Medicaid, Foster Care Services, as well as to any other individual who applies for child support services. The Division is organized into the following branches: Financial Services, Central Program Operations, Program Administration, and Regional Operations. In addition, CSED has cooperative agreements with the individual clerks of court offices and sheriff's departments, which are responsible for collecting child support, initiating contempt proceedings, scheduling family court hearings, and service of process.

Child support enforcement on the state and local levels specifically includes all activities devoted to securing paternity for South Carolina's children and the payments of established financial obligations from noncustodial parents. To achieve this end, the child support enforcement program carries out many federally mandated functions at the state level. For more information about the child support enforcement program, call 1-800-768-5858.

COMBINED ADJUSTED		ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS INCOME		CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
IIIOOIIIE					<u> </u>		
0-750	1	100	100	100	100	100	100
800.00		117	117	117	117	117	117
850.00		133	133	133	133	133	133
900.00		150	150	150	150	150	150
950.00		182	184	186	188	190	192
1000.00		227	229	232	234	237	239
1050.00		237	275	278	281	284	287
1100.00		246	320	324	327	331	334
1150.00		256	363	370	374	378	382
1200.00		266	377	416	420	425	429
1250.00		275	390	452	467	472	477
1300.00		284	402	466	513	519	524
1350.00		293	414	479	534	566	572
1400.00		302	426	492	549	604	619
1450.00		310	438	505	563	620	667
1500.00		319	449	518	578	636	692
1550.00		327	461	531	592	652	709
1600.00		335	472	544	607	668	726
1650.00		344	484	557	621	684	744
1700.00		352	495	570	636	700	761
1750.00		361	507	583	650	715	778
1800.00		369	519	596	665	731	796
1850.00		378	531	610	681	749	815
1900.00		387	543	625	696	766	833
1950.00		395	555	639	712	783	852
2000.00		404	567	653	728	801	871
2050.00		413	579	667	744	818	890
2100.00		422	591	681	759	835	909
2150.00		430	604	695	775	853	928
2200.00		439	616	709	791	870	946
2250.00		448	628	723	806	887	965
2300.00		456	640	737	822	904	984
2350.00		465	652	751 765	837	921	1002
2400.00		474	664	765	853	938	1021
2450.00 2500.00		482 490	675 686	778 791	867 882	954 970	1038 1056
2550.00		490	698	804	897	986	1036
2600.00		507	709	817	911	1002	1073
2650.00		515	709	830	926	1018	1108
2700.00		524	732	843	940	1035	1126
2750.00		532	743	857	955	1053	1143
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CHILD CHILDREN C	
Section Sect	DREN
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2900.00 557 778 896 999 1099 2950.00 565 789 909 1014 1115 3000.00 573 799 921 1027 1129 3050.00 579 807 930 1037 1141 3100.00 584 815 939 1047 1152 3150.00 589 822 947 1056 1162 3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3500.00 635 885	1161
2950.00 565 789 909 1014 1115 3000.00 573 799 921 1027 1129 3050.00 579 807 930 1037 1141 3100.00 584 815 939 1047 1152 3150.00 589 822 947 1056 1162 3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3650.00 630 878 1012 1128 1241 3600.00 635 885	1178
3000.00 573 799 921 1027 1129 3050.00 579 807 930 1037 1141 3100.00 584 815 939 1047 1152 3150.00 589 822 947 1056 1162 3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3550.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3750.00 645 898	1196
3050.00 579 807 930 1037 1141 3100.00 584 815 939 1047 1152 3150.00 589 822 947 1056 1162 3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3550.00 630 878 1012 1128 1241 3650.00 640 892 1028 1146 1261 3750.00 645 898 1034 1153 1268 3750.00 650 904	1213
3100.00 584 815 939 1047 1152 3150.00 589 822 947 1056 1162 3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3550.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904	1229
3150.00 589 822 947 1056 1162 3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3550.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916	1241
3200.00 594 829 955 1065 1172 3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3650.00 630 878 1012 1128 1241 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 <th>1253</th>	1253
3250.00 600 836 963 1074 1182 3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3600.00 630 878 1012 1128 1241 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1264
3300.00 605 843 971 1083 1191 3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3600.00 630 878 1012 1128 1241 3650.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3750.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1275
3350.00 610 850 979 1092 1201 3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3500.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1285
3400.00 615 857 988 1101 1211 3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3550.00 630 878 1012 1128 1241 3650.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1296
3450.00 620 864 996 1110 1221 3500.00 625 871 1004 1119 1231 3550.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1307
3500.00 625 871 1004 1119 1231 3550.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1318
3550.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1329
3550.00 630 878 1012 1128 1241 3600.00 635 885 1020 1137 1251 3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1339
3650.00 640 892 1028 1146 1261 3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1350
3700.00 645 898 1034 1153 1268 3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1361
3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1372
3750.00 650 904 1040 1159 1275 3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1380
3800.00 655 910 1045 1166 1282 3850.00 660 916 1051 1172 1289 3900.00 665 922 1057 1178 1296	1387
3900.00 665 922 1057 1178 1296	1395
	1403
3950.00 670 928 1063 1185 1303	1410
	1418
4000.00 675 934 1068 1191 1310	1426
4050.00 680 939 1074 1198 1317	1433
4100.00 685 945 1080 1204 1324	1441
4150.00 690 951 1086 1210 1332	1449
4200.00 694 957 1091 1217 1339	1456
4250.00 699 963 1097 1223 1346	1464
4300.00 704 969 1103 1230 1353	1472
4350.00 709 975 1109 1236 1360	1479
4400.00 712 978 1112 1240 1364	1484
4450.00 715 982 1116 1244 1369	1489
4500.00 718 986 1120 1249 1374	1494
4550.00 721 989 1124 1253 1378	1499
4600.00 724 993 1127 1257 1383	1505
4650.00 727 997 1131 1261 1388	1510
4700.00 729 1000 1135 1266 1392	1515
4750.00 732 1004 1139 1270 1397	1520
4800.00 735 1008 1143 1274 1401	1525

COMBINED						
ADJUSTED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME	511122		3111211211			3111211211
4850.00	738	1011	1146	1278	1406	1530
4900.00	741	1015	1150	1283	1411	1535
4950.00	744	1019	1154	1287	1415	1540
5000.00	747	1022	1158	1291	1420	1545
5050.00	750	1027	1162	1296	1426	1551
5100.00	755	1033	1169	1303	1433	1560
5150.00	760	1039	1175	1310	1441	1568
5200.00	764	1045	1182	1317	1449	1577
5250.00	769	1051	1188	1325	1457	1585
5300.00	774	1057	1194	1332	1465	1594
5350.00	778	1063	1201	1339	1473	1602
5400.00	783	1069	1207	1346	1481	1611
5450.00	788	1076	1214	1353	1489	1620
5500.00	793	1082	1220	1360	1496	1628
5550.00	797	1088	1227	1368	1504	1637
5600.00	802	1094	1233	1375	1512	1645
5650.00	807	1100	1239	1382	1520	1654
5700.00	811	1106	1246	1389	1528	1662
5750.00	814	1110	1250	1394	1533	1668
5800.00	815	1111	1251	1395	1534	1669
5850.00	816	1112	1252	1396	1535	1671
5900.00	817	1113	1253	1397	1537	1672
5950.00	818	1114	1254	1398	1538	1673
6000.00	819	1115	1255	1399	1539	1675
6050.00	820	1117	1256	1401	1541	1676
6100.00	821	1118	1257	1402	1542	1678
6150.00	822	1119	1258	1403	1543	1679
6200.00	823	1120	1259	1404	1545	1681
6250.00	824	1121	1261	1405	1546	1682
6300.00	825	1122	1262	1407	1547	1683
6350.00	825	1123	1263	1408	1549	1685
6400.00	826	1124	1264	1409	1550	1686
6450.00	827	1125	1265	1410	1551	1688
6500.00	828	1126	1266	1411	1552	1689
6550.00	829	1127	1267	1412	1554	1690
6600.00	830	1128	1268	1413	1555	1692
6650.00	831 832	1129	1269 1270	1415	1556	1693 1694
6700.00		1131	1270	1416 1417	1557	
6750.00	833	1132			1559	1696
6800.00	834	1133	1272	1419	1561	1698
6850.00	837	1137	1277	1424	1566	1704

COMBINED						
ADJUSTED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME						
6900.00	840	1142	1281	1429	1572	1710
6950.00	844	1146	1286	1434	1577	1716
7000.00	847	1150	1290	1439	1583	1722
7050.00	850	1154	1295	1444	1588	1728
7100.00	854	1158	1299	1449	1594	1734
7150.00	857	1162	1304	1454	1599	1740
7200.00	860	1167	1308	1459	1605	1746
7250.00	864	1171	1313	1464	1610	1752
7300.00	867	1175	1317	1469	1616	1758
7350.00	870	1179	1322	1474	1622	1764
7400.00	874	1184	1327	1480	1628	1771
7450.00	878	1189	1332	1485	1634	1778
7500.00	881	1193	1337	1491	1640	1784
7550.00	885	1198	1342	1496	1646	1791
7600.00	889	1203	1347	1502	1652	1798
7650.00	892	1207	1352	1508	1658	1804
7700.00	896	1212	1357	1513	1665	1811
7750.00	899	1216	1362	1519	1671	1818
7800.00	903	1221	1367	1524	1677	1824
7850.00	907	1226	1372	1530	1683	1831
7900.00	910	1230	1377	1535	1689	1838
7950.00	914	1235	1382	1541	1695	1844
8000.00	918	1240	1387	1547	1701	1851
8050.00	921	1244	1392	1552	1707	1858
8100.00	925	1249	1397	1558	1713	1864
8150.00	929	1253	1402	1563	1720	1871
8200.00 8250.00	932 936	1258 1263	1407 1412	1569 1574	1726 1732	1878 1884
8300.00	940	1263	1417	1574	1732	1891
8350.00	943	1207	1417	1586	1736	1898
8400.00	947	1277	1427	1591	1750	1904
8450.00	951	1277	1432	1597	1756	1911
8500.00	954	1286	1437	1602	1762	1918
8550.00	958	1290	1442	1608	1769	1924
8600.00	961	1295	1447	1613	1775	1931
8650.00	964	1293	1452	1619	1773	1937
8700.00	968	1303	1457	1624	1787	1944
8750.00	971	1308	1462	1630	1793	1950
8800.00	975	1312	1467	1635	1799	1957
8850.00	978	1317	1472	1641	1805	1964
8900.00	981	1321	1476	1646	1811	1970

COMPINED							
COMBINED		0115	7140	TUDEE	50115	E0.7E	011/
ADJUSTED		ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS		CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME							
8950.00		985	1326	1481	1652	1817	1977
9000.00	1	988	1330	1486	1657	1823	1983
9050.00	1	992	1335	1491	1663	1829	1990
9100.00	1	995	1339	1496	1668	1835	1997
9150.00		999	1343	1501	1674	1841	2003
9200.00		1002	1348	1506	1679	1847	2010
9250.00		1005	1352	1511	1685	1853	2016
9300.00	1	1009	1357	1516	1690	1859	2023
9350.00	1	1012	1361	1521	1696	1865	2029
9400.00	1	1016	1366	1526	1701	1871	2036
9450.00		1019	1370	1531	1707	1877	2043
9500.00		1022	1374	1536	1712	1883	2049
9550.00	1	1026	1379	1541	1718	1890	2056
9600.00	1	1029	1383	1545	1723	1896	2062
9650.00	1	1033	1388	1550	1729	1902	2069
9700.00	1	1036	1392	1555	1734	1908	2076
9750.00	1	1039	1397	1560	1740	1914	2082
9800.00	1	1043	1401	1565	1745	1920	2089
9850.00	1	1046	1405	1570	1751	1926	2095
9900.00	1	1050	1410	1575	1756	1932	2102
9950.00		1053	1414	1580	1762	1938	2108
10000.00		1057	1419	1585	1767	1944	2115
10050.00		1060	1423	1590	1773	1950	2122
10100.00		1063	1428	1595	1778	1956	2128
10150.00		1067	1432	1600	1784	1962	2135
10200.00		1070	1437	1605	1789	1968	2141
10250.00		1074	1441	1610	1795	1974	2148
10300.00		1077	1445	1615	1800	1980	2155
10350.00		1080	1450	1619	1806	1986	2161
10400.00		1084	1454	1624	1811	1992	2168
10450.00		1087	1459	1629	1817	1998	2174
10500.00		1091	1463	1634	1822	2004	2181
10550.00	1	1094	1468	1639	1828	2010	2187
10600.00		1097	1472	1644	1833	2017	2194
10650.00		1101	1476	1649	1839	2023	2201
10700.00		1104	1481	1654	1844	2029	2207
10750.00		1108	1485	1659	1850	2035	2214
10800.00		1111	1490	1664	1855	2041	2220
10850.00		1115	1494	1669	1861	2047	2227
10900.00		1118	1499	1674	1866	2053	2233
10950.00		1121	1503	1679	1872	2059	2240
			.000				

COMPINED							
COMBINED		ONE	TWO	TUDEE	FOUR	EN/E	OIV
ADJUSTED		ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS		CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME							
	_				·		
11000.00		1125	1507	1684	1877	2065	2247
11050.00		1128	1512	1689	1883	2071	2253
11100.00		1132	1516	1693	1888	2077	2260
11150.00		1135	1520	1698	1893	2082	2266
11200.00		1138	1524	1702	1898	2087	2271
11250.00		1141	1528	1706	1902	2093	2277
11300.00		1144	1532	1710	1907	2098	2282
11350.00		1147	1536	1715	1912	2103	2288
11400.00		1150	1540	1719	1916	2108	2294
11450.00		1153	1544	1723	1921	2113	2299
11500.00		1155	1548	1727	1926	2118	2305
11550.00		1158	1551	1731	1931	2124	2310
11600.00		1161	1555	1736	1935	2129	2316
11650.00		1164	1559	1740	1940	2134	2322
11700.00		1167	1563	1744	1945	2139	2327
11750.00		1170	1567	1748	1949	2144	2333
11800.00		1173	1571	1752	1954	2149	2339
11850.00		1176	1575	1757	1959	2155	2344
11900.00		1179	1579	1761	1963	2160	2350
11950.00		1182	1583	1765	1968	2165	2355
12000.00		1185	1587	1769	1973	2170	2361
12050.00		1188	1590	1773	1977	2175	2367
12100.00		1191	1594	1778	1982	2180	2372
12150.00		1194	1598	1782	1987	2186	2378
12200.00		1197	1602	1786	1992	2191	2383
12250.00		1200	1606	1790	1996	2196	2389
12300.00		1203	1610	1795	2001	2201	2395
12350.00		1206	1614	1799	2006	2206	2400
12400.00		1209	1618	1803	2010	2211	2406
12450.00		1212	1622	1807	2015	2216	2412
12500.00		1215	1626	1811	2020	2222	2417
12550.00		1218	1629	1816	2024	2227	2423
12600.00		1221	1633	1820	2029	2232	2428
12650.00		1224	1637	1824	2034	2237	2434
12700.00		1227	1641	1828	2038	2242	2440
12750.00		1230	1645	1832	2043	2247	2445
12800.00		1233	1649	1837	2048	2253	2451
12850.00		1236	1653	1841	2053	2258	2456
12900.00		1239	1657	1845	2057	2263	2462
12950.00		1242	1660	1849	2062	2268	2467
13000.00		1244	1664	1853	2066	2272	2472
10000.00		1277	1007	1000	2000	2212	<u>_</u>

COMPINED						
COMBINED ADJUSTED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	ONE CHILD	_		CHILDREN		CHILDREN
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME						
10050.00	4047	1000	1057	2072	2077	0.470
13050.00	1247	1668	1857	2070	2277	2478
13100.00	1250	1671	1861	2075	2282	2483
13150.00	1253	1675	1864	2079	2287	2488
13200.00	1255	1678	1868	2083	2292	2493
13250.00	1258	1682	1872	2088	2296	2498
13300.00	1261	1685	1876	2092	2301 2306	2504
13350.00	1264	1689	1880	2096	2306	2509
13400.00	1266 1269	1693	1884 1888	2100 2105	2315	2514 2519
13450.00 13500.00	1209	1696 1700	1892	2109	2320	2519
13550.00	1272	1700	1895	2113	2325	2524
13600.00	1273	1703	1899	2118	2320	2535
13650.00	1280	1711	1903	2122	2334	2540
13700.00	1283	1714	1903	2126	2339	2545
13750.00	1286	1718	1911	2131	2344	2550
13800.00	1288	1710	1915	2135	2349	2555
13850.00	1291	1725	1919	2139	2353	2560
13900.00	1294	1729	1923	2144	2358	2566
13950.00	1297	1732	1926	2148	2363	2571
14000.00	1299	1736	1930	2152	2368	2576
14050.00	1302	1739	1934	2157	2372	2581
14100.00	1305	1743	1938	2161	2377	2586
14150.00	1308	1747	1942	2165	2382	2591
14200.00	1310	1750	1946	2170	2387	2597
14250.00	1313	1754	1950	2174	2391	2602
14300.00	1316	1757	1954	2178	2396	2607
14350.00	1319	1761	1957	2183	2401	2612
14400.00	1321	1764	1961	2187	2406	2617
14450.00	1324	1768	1965	2191	2410	2622
14500.00	1327	1772	1969	2196	2415	2628
14550.00	1329	1775	1972	2199	2419	2632
14600.00	1331	1778	1975	2203	2423	2636
14650.00	1334	1781	1979	2206	2427	2640
14700.00	1336	1783	1982	2210	2431	2644
14750.00	1338	1786	1985	2213	2434	2649
14800.00	1341	1789	1988	2216	2438	2653
14850.00	1343	1792	1991	2220	2442	2657
14900.00	1345	1795	1994	2223	2446	2661
14950.00	1347	1798	1997	2227	2449	2665
15000.00	1350	1801	2000	2230	2453	2669
15050.00	1352	1804	2003	2234	2457	2673

COMPINED				1		
COMBINED	ONE	TWO	TUDEE	FOLID	EN/E	OIV
ADJUSTED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME						
15100.00	1354	1807	2006	2237	2461	2677
15150.00	1357	1810	2010	2241	2465	2682
15200.00	1359	1813	2013	2244	2468	2686
15250.00	1361	1816	2016	2248	2472	2690
15300.00	1364	1818	2019	2251	2476	2694
15350.00	1366	1821	2022	2254	2480	2698
15400.00	1368	1824	2025	2258	2484	2702
15450.00	1370	1827	2028	2261	2487	2706
15500.00	1373	1830	2031	2265	2491	2711
15550.00	1375	1833	2034	2268	2495	2715
15600.00	1377	1836	2037	2272	2499	2719
15650.00	1380	1839	2041	2275	2503	2723
15700.00	1382	1842	2044	2279	2506	2727
15750.00	1384	1845	2047	2282	2510	2731
15800.00	1386	1848	2050	2286	2514	2735
15850.00	1389	1851	2053	2289	2518	2739
15900.00	1391	1854	2056	2292	2522	2744
15950.00	1393	1856	2059	2296	2525	2748
16000.00	1396	1859	2062	2299	2529	2752
16050.00	1398	1862	2065	2303	2533	2756
16100.00	1400	1865	2068	2306	2537	2760
16150.00	1403	1868	2071	2310	2541	2764
16200.00	1405	1871	2075	2313	2544	2768
16250.00	1407	1874	2078	2317	2548	2773
16300.00	1409	1877	2081	2320	2552	2777
16350.00	1412	1880	2084	2324	2556	2781
16400.00	1414	1883	2087	2327	2560	2785
16450.00	1416	1886	2090	2330	2563	2789
16500.00	1419	1889	2093	2334	2567	2793
16550.00	1421	1891	2096	2337	2571	2797
16600.00	1423	1894	2099	2341	2575	2801
16650.00	1426	1897	2102	2344	2579	2806
16700.00	1428	1900	2106	2348	2582	2810
16750.00	1430	1903	2109	2351	2586	2814
16800.00	1432	1906	2112	2355	2590	2818
16850.00	1435	1909	2115	2358	2594	2822
16900.00	1437	1912	2118	2361	2598	2826
16950.00	1439	1915	2121	2365	2601	2830
17000.00	1442	1918	2124	2368	2605	2835
17050.00	1444	1921	2127	2372	2609	2839
17100.00	1446	1924	2130	2375	2613	2843

COMBINED						
ADJUSTED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
INCOME						
17150.00	1448	1926	2133	2379	2617	2847
17200.00	1451	1929	2137	2382	2620	2851
17250.00	1453	1932	2140	2386	2624	2855
17300.00	1455	1935	2143	2389	2628	2859
17350.00	1458	1938	2146	2393	2632	2863
17400.00	1460	1941	2149	2396	2636	2868
17450.00	1462	1944	2152	2399	2639	2872
17500.00	1465	1947	2155	2403	2643	2876
17550.00	1467	1950	2158	2406	2647	2880
17600.00	1469	1953	2161	2410	2651	2884
17650.00	1471	1956	2164	2413	2655	2888
17700.00	1474	1959	2167	2417	2658	2892
17750.00	1476	1962	2171	2420	2662	2896
17800.00	1478	1964	2174	2424	2666	2901
17850.00	1481	1967	2177	2427	2670	2905
17900.00	1483	1970	2180	2431	2674	2909
17950.00	1485	1973	2183	2434	2677	2913
18000.00	1487	1976	2186	2437	2681	2917
18050.00	1490	1979	2189	2441	2685	2921
18100.00	1491	1981	2191	2443	2687	2924
18150.00	1493	1982	2192	2444	2689	2925
18200.00	1494	1984	2194	2446	2690	2927
18250.00	1495	1985	2195	2447	2692	2929
18300.00	1496	1986	2196	2449	2693	2931
18350.00	1497	1988	2197	2450	2695	2932
18400.00	1498	1989	2199	2451	2697	2934
18450.00 18500.00	1500 1501	1990 1992	2200 2201	2453 2454	2698 2700	2936 2937
18550.00	1501	1992	2201	2454	2700	2937
18600.00	1502	1993	2202	2450	2701	2939
18650.00	1504	1994	2204	2458	2703	2942
18700.00	1505	1997	2206	2460	2704	2944
18750.00	1507	1998	2207	2461	2707	2946
18800.00	1507	2000	2209	2463	2707	2947
18850.00	1509	2001	2210	2464	2710	2949
18900.00	1510	2001	2210	2465	2710	2949
18950.00	1510	2002	2212	2467	2714	2952
19000.00	1512	2004	2214	2468	2714	2954
19050.00	1512	2005	2214	2470	2717	2954
19100.00	1514	2008	2216	2470	2718	2957
19150.00	1516	2009	2217	2471	2710	2959
19100.00	1010	2009	2217	2412	2120	2909

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
19200.00	1517	2010	2219	2474	2721	2961
19250.00	1518	2012	2220	2475	2723	2962
19300.00	1519	2013	2221	2477	2724	2964
19350.00	1521	2014	2222	2478	2726	2966
19400.00	1522	2016	2224	2479	2727	2967
19450.00	1523	2017	2225	2481	2729	2969
19500.00	1524	2018	2226	2482	2730	2971
19550.00	1525	2020	2227	2484	2732	2972
19600.00	1527	2021	2229	2485	2734	2974
19650.00	1528	2022	2230	2486	2735	2976
19700.00	1529	2024	2231	2488	2737	2977
19750.00	1530	2025	2233	2489	2738	2979
19800.00	1531	2026	2234	2491	2740	2981
19850.00	1532	2028	2235	2492	2741	2983
19900.00	1534	2029	2236	2493	2743	2984
19950.00	1535	2030	2238	2495	2744	2986
20000.00	1536	2032	2239	2496	2746	2988

South Carolina Department of Social Services CHILD SUPPORT OBLIGATION: WORKSHEET A

Name of Plaintiff		Name of Defend	dant			F	File Number
		Father			Mother		
Monthly Gross Income:		Imputed			Imputed		
2. Monthly Alimony (This Action)		impated			imputed		
a. To Be Received:	+			+			
b. To Be Paid:				_			
a. Other Monthly Alimony or Child Support Paid: (If Having Priority Over This Action)							
b. Adjustment For Other Child(ren) In the Home:							Combined Monthly Adjusted Gross Income
4. Adjusted Monthly Gross Income:	4(F) .		+	4(M)		=	4(C) 4(F) + 4(M) = 4(C)
Number of Children To Be Supported By Order In	This Act	ion:					
5. Basic Combined Child Support Obligation: (Gross) (From Schedule, Using Combined Monthly Adjusted Gross Income (Line (4C))							5(C)
6. Adjustment to Basic Child Support Obligation							
A. Health Insurance Premium: (Portion Covering Children Only)	+ .			+			
b. Child(ren)'s Extraordinary Medical Expenses:	+ .			+			
c. Work-Related Child Care Costs Adjusted For Federal Tax Credit (Choose one method):							
Actual x 0.75 = (Subject to income restraints) OR Actual Expenses Actual Credit				+			
Total Adjustment to Basic Combined Child Support Obligation:	6(F)		+	6(M)		=	6(C)+
7. Total Combined Monthly Child Support Obligation: (Net)						=	7(C) 5(C) + 6(C) = 7(C)
Proportional Share of Combined Monthly Adjusted Gross Income:	8(F) .	4(F)/4(C) = 8(F)	.%	8(M)4(M)/4(C) = 8(M)	%	
9. Gross Child Support Obligation of Individual Parent: (Monthly)	9(F)	7(C) x 8(F) = 9(F)		9(M) 7(C) x	8(M) = 9(M)		
Complete Items 10-11 for Noncustodial Parent C	Only:						
Noncustodial Parent is: (Check One)	-	□ Father			Mother		
 Credit for Adjustment to Basic Combined Child Support Obligation: (From Item 6(F) or Item 6(M)) 	10(F))(Same as Item 6(F)		10(M) (San	ne as Item 6(M)		
11. Net Child Support To Be Paid To Custodial Par		(F) – 10(F) = 11(F)		11(M) 9(M) – 1	0(M) = 11(M)		
Date: Worksheet Prepared						□ Fa	ather □ Mother

DSS Form 27151 (MAY 06) Edition of MAR 99 is obsolete.

n From The Guide			
	_	Signature	
	-	 	
		 Date	

South Carolina Department of Social Services SPLIT CUSTODY WORKSHEET: WORKSHEET B

Name of Plaintiff	Na	ame of Defendant	F	ile Number
Children with Mother:	DOB:	Children w	vith Father:	DOB:
1. Total Number of Children with Mother:		2. Total Number of 0	Children with Father:	
Combined Monthly Adjusted Gross Inc (From Line 4(C) Worksheet A)	come:	\$		
3. Combined Child Support Obligation: (Apply Line 2 to Schedule)		\$		
		Mother	Father	
Prorated Percentage: (Number of children divided by the total number of children)	with each parent	%	%	
5. Prorated Basic Obligation for Children (Multiply Line 4 by Line 3 for each parent)	with Each Parent:	\$	\$	
5a. Health Insurance Premium: (Portion covering children only)	+	+		
5b. Children's Extraordinary Medical Costs:		+	+	
5c. Work-Related Child Care Costs Adjusted for Federal Tax Credit: (Actual x 0.75)		+	+	
6. Total Prorated Obligations: (Lines 5a + 5b + 5c)		\$	\$	
7. Allocation to Parties:				
7a. Percentage Share of Income: (From Line 8 Worksheet A)		%	%	
7b. Mother's Obligation to Father: (Multiply Line 7a by Line 6 as arrows direct)		\$		
7c. Father's Obligation to Mother: (Multiply Line 7a by Line 6 as arrows direct)			\$	
8. Final Child Support Amount: (Subtract lesser amount from greater amount in Line 7b and Line 7c and place result under greater amount)		\$	\$	
	et Prepared by: Father □ Mother			

Note: If deviation from the guideline award amount is necessary, please specify reasons. (See reverse side)

Signature
Date

South Carolina Department of Social Services SHARED PARENTING WORKSHEET: WORKSHEET C

	VS							
	Name of Plaintiff	N	lame of Defen	dant			I	File Number
			Father			Mother		
1.	Monthly Gross Income:			-	_		-	
2.	Monthly Alimony (This Action)							
	a. To Be Received:	+		_	+ _		•	
	b. To Be Paid:			-				
3.	a. Other Monthly Alimony or Child Support Paid: (If Having Priority Over This Action)			-				
	b. Adjustment For Other Child(ren) In the Home: (0.75)			-				Combined Monthly Adjusted Gross Income
4.	Adjusted Monthly Gross Income:	4(F)		. +	4(M)_		. =	4(C)
5.	Proportional Share of Combined Monthly Adjusted Gross Income:	5(F)4	4(F)/4(C) = 5(F)	_% +	5(M)	4(M)/4(C) = 5(M)	.%	4(F) + 4(M) = 4(C)
	Number of Children To Be Supported By Order In This	s Action	:					
6.	Basic Combined Child Support Obligation: (Gross) (From Schedule, Using Combined Monthly Adjusted Gross Income (Line (4C))							6(C)
7.	Shared Custody Basic Obligation:							7(C)
			Father			Mother		6(C) x 1.50
8.	Each Parent's Share:	8(F)	(F) x 7(C) = 8(F)	-	8(M)_	5(M) x 7(C) = 8(M)		
9.	Overnights with Each Parent:	9(F)		. +	9(M)_		. =	9(C) 365
10.	Percentage with Each Parent:		(F)/365 = 10(F)	_% +	10(M)_	9(M)/365 = 10(M)	.% =	10(C) 100%
11.	Amount Retained:		F) x 10(F) = 11(F)			3(M) x 10(M) = 11(M)		
12.	Each Parent's Obligation:	٠,	F) – 11(F) = 12(F)	-		3(M) - 11(M) = 12(M)		
13.	Amount Transferred for Shared Basic Obligation: (If Negative Number, Enter \$0)		2(F) – 12(M)	-	13(M)_	12(M) – 12(F)		
14.	Adjustment to Basic Obligation							
	a. Health Insurance Premium: (Portion Covering Children Only)	+		-	+ _		-	
	b. Child(ren)'s Extraordinary Medical Expenses:	+			+ _			
	c. Work-Related Child Care Costs:	+			+ _			
	Total Adjustment:	14(F)		+	14(M)_		_ =	14(C)
15.	Each Parent's Share of Total Adjustments:	15(F)	(C) x 5(F) = 15(F)	-	15(M)_	14(C) x 5(M) = 15(M)		
16.	Amount Transferred for Adjustments: (If Negative Number, Enter \$0)	16(F)	15(F) – 14(F)	-	16(M)_	15(M) – 14(M)		
17.	Total Amount Transferred:		F) + 16(F) = 17(F)	-	17(M) _	3(M) + 16(M) = 17(M)		
18.	Final Child Support Amount: (If Negative Number, Enter \$0)	18(F)	17(F) – 17(M)	-	18(M)_	., ., .,		
Da	te: Worksheet Prepared By:						Note	: If deviation from the lelines is necessary, se specify reasons (over).

isons For Deviation From The Guidelines Award A	inount.
	Signature
	 Date
	Date

South Carolina Child Support Guidelines Evaluation Form

Federal law requires that each state's child support guidelines be reviewed every four years. Please participate in this review process by completing this form and returning it to the address below.

1.	Do you think that the guidelines are clear and easy to use? If not, what would you like to see changed?
2.	Are the guidelines fair to all parties: custodial parent, noncustodial parent, joint custody? If not, how could the guidelines be made fairer to both parties?
3.	From your experience with the guidelines, have the award amounts been adequate, too high, or too low?
4.	General comments or suggestions (please attach additional sheets if necessary):
	Name (optional) Address:

Return to:

Child Support Enforcement Division
South Carolina Department of Social Services
Post Office Box 1469
Columbia, South Carolina 29202-1469
Attention: Guidelines Policy