

WASHINGTON STATE CHILD SUPPORT SCHEDULE

Including:

- Definitions and Standards
- Instructions
- Economic Table
- Worksheets

Effective Dates:

Definitions & Standards	September 1, 2000
Instructions	September 1, 2000
Economic Table	September 1, 2000
Worksheets	September 1, 2000



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WASHINGTON STATE CHILD SUPPORT SCHEDULE

DEFINITIONS AND STANDARDS

DEFINITIONS

Unless the context clearly requires otherwise, these definitions apply to the standards following this section.

Basic child support obligation: means the monthly child support obligation determined from the economic table based on the parties' combined monthly net income and the number of children for whom support is owed.

Child support schedule: means the standards, economic table, worksheets and instructions, as defined in chapter 26.19 RCW.

Court: means a superior court judge, court commissioner and presiding and reviewing officers who administratively determine or enforce child support orders.

Deviation: means a child support amount that differs from the standard calculation.

Economic table: means the child support table for the basic support obligation provided in RCW 26.19.020.

Instructions: means the instructions developed by the Office of the Administrator for the Courts pursuant to RCW 26.19.050 for use in completing the worksheets.

Standards: means the standards for determination of child support as provided in chapter 26.19 RCW.

Standard calculation: means the presumptive amount of child support owed as determined from the child support schedule before the court considers any reasons for deviation.

Support transfer payment: means the amount of money the court orders one parent to pay to another parent or custodian for child support after determination of the standard calculation and deviations. If certain expenses or credits are expected to fluctuate and the order states a formula or percentage to determine the additional amount or credit on an ongoing basis, the term "support transfer payment" does not mean the additional amount or credit.

Worksheets: means the forms developed by the Office of the Administrator for the Courts pursuant to RCW 26.19.050 for use in determining the amount of child support.

APPLICATION STANDARDS

1. Application of the support schedule: The child support schedule shall be applied:
 - a. in each county of the state;
 - b. in judicial and administrative proceedings under titles 13, 26 and 74 RCW;
 - c. in all proceedings in which child support is determined or modified;
 - d. in setting temporary and permanent support;
 - e. in automatic modification provisions or decrees entered pursuant to RCW 26.09.100; and
 - f. in addition to proceedings in which child support is

determined for minors, to adult children who are dependent on their parents and for whom support is ordered pursuant to RCW 26.09.100.

The provisions of RCW 26.19 for determining child support and reasons for deviation from the standard calculation shall be applied in the same manner by the court, presiding officers and reviewing officers.

2. Written findings of fact supported by the evidence: An order for child support shall be supported by written findings of fact upon which the support determination is based and shall include reasons for any deviation from the standard calculation and reasons for denial of a party's request for deviation from the standard calculation. RCW 26.19.035(2)

3. Completion of worksheets: Worksheets in the form developed by the Office of the Administrator for the Courts shall be completed under penalty of perjury and filed in every proceeding in which child support is determined. The court shall not accept incomplete worksheets or worksheets that vary from the worksheets developed by the Office of the Administrator for the Courts.

4. Court review of the worksheets and order: The court shall review the worksheets and the order setting child support for the adequacy of the reasons set forth for any deviation or denial of any request for deviation and for the adequacy of the amount of support ordered. Each order shall state the amount of child support calculated using the standard calculation and the amount of child support actually ordered. Worksheets shall be attached to the decree or order or if filed separately shall be initialed or signed by the judge and filed with the order.

INCOME STANDARDS

1. Consideration of all income: All income and resources of each parent's household shall be disclosed and considered by the court when the court determines the child support obligation of each parent. Only the income of the parents of the children whose support is at issue shall be calculated for purposes of calculating the basic support obligation. Income and resources of any other person shall not be included in calculating the basic support obligation.

2. Verification of income: Tax returns for the preceding two years and current paystubs shall be provided to verify income and deductions. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.

3. Income sources included in gross monthly income: Monthly gross income shall include income from any source, including: salaries; wages; commissions; deferred compensation; overtime; contract-related benefits; income from second jobs; dividends; interest; trust income; severance pay; annuities; capital gains; pension retirement benefits; workers' compensation; unemployment benefits; spousal maintenance actually received; bonuses; social security benefits and disability insurance benefits.

Veterans' disability pensions: Veterans' disability pensions or regular compensation for disability incurred in or aggravated by service in the United States armed forces paid by the Veterans' Administration shall be disclosed to the court. The court may consider either type of compensation as disposable income for purposes of calculating the child support obligation.

4. Income sources excluded from gross monthly income: The following income and resources shall be disclosed but shall not be included in gross income: income of a new spouse or income of other adults in the household; child support received from other relationships; gifts and prizes; temporary assistance for needy families; Supplemental Security Income; general assistance and food stamps. Receipt of income and resources from temporary assistance for needy families, Supplemental Security Income, general assistance and food stamps shall not be a reason to deviate from the standard calculation.

VA aid and attendant care: Aid and attendant care payments to prevent hospitalization paid by the Veterans Administration solely to provide physical home care for a disabled veteran, and special compensation paid under 38 U.S.C. Sec. 314(k) through (r) to provide either special care or special aids, or both to assist with routine daily functions shall be disclosed. The court may not include either aid or attendant care or special medical compensation payments in gross income for purposes of calculating the child support obligation or for purposes of deviating from the standard calculation.

Other aid and attendant care: Payments from any source, other than veterans' aid and attendance allowance or special medical compensation paid under 38 U.S.C. Sec. 314(k) through (r) for services provided by an attendant in case of a disability when the disability necessitates the hiring of the services or an attendant shall be disclosed but shall not be included in gross income and shall not be a reason to deviate from the standard calculation.

5. Determination of net income: The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income: federal and state income taxes (see the following paragraph); federal insurance contributions act deductions (FICA); mandatory pension plan payments; mandatory union or professional dues; state industrial insurance premiums; court-ordered spousal maintenance to the extent actually paid; up to two thousand dollars per year in voluntary pension payments actually made if the contributions were made for the two tax years preceding the earlier of the tax year in which the parties separated with intent to live separate and apart or the tax year in which the parties filed for dissolution; and normal business expenses and self-employment taxes for self-employed persons. Justification shall be required for any business expense deduction about which there is a disagreement. Items deducted from gross income shall not be a reason to deviate from the standard calculation.

Allocation of tax exemptions: The parties may agree which parent is entitled to claim the child or children as dependents for federal income tax exemptions. The court may award the exemption or exemptions and order a party to sign the federal income tax dependency exemption waiver. The court may divide the exemptions between the parties, alternate the exemptions between the parties or both.

6. Imputation of income: The court shall impute income to a parent when the parent is voluntarily unemployed or voluntarily underemployed. The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that parent's work history, education, health and age or any other relevant factors. A court shall not impute income to a parent who is gainfully employed on a full-time basis, unless the court finds that the parent is voluntarily underemployed and finds that the parent is purposely underemployed to reduce the parent's child support obligation. Income shall not be imputed for an unemployable parent. Income shall not be imputed to a parent to the extent the parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child. In the absence of information to the contrary, a parent's imputed income shall be based on the median income of year-round full-time workers as derived from the United States Bureau of Census, current population reports, or such replacement report as published by the Bureau of Census. (See "Approximate Median Net Monthly Income" chart on page 5.)

ALLOCATION STANDARDS

1. Basic child support: The basic child support obligation derived from the economic table shall be allocated between the parents based on each parent's share of the combined monthly net income.
2. Health care expenses: Ordinary health care expenses are included in the economic table. Monthly health care expenses that exceed 5 percent of the basic support obligation shall be considered extraordinary health care expenses. Extraordinary health care expenses shall be shared by the parents in the same proportion as the basic support obligation.
3. Day care and special child rearing expenses: Day care and special child rearing expenses, such as tuition and long distance transportation costs to and from the parents for visitation purposes, are not included in the economic table. These expenses shall be shared by the parents in the same proportion as the basic child support obligation. RCW 26.19.080
4. The court may exercise its discretion to determine the necessity for and the reasonableness of all amounts ordered in excess of the basic child support obligation.

LIMITATIONS STANDARDS

1. Limit at 45 percent of a parent's net income: Neither parent's total child support obligation may exceed 45 percent of net income except for good cause shown. Good cause includes but is not limited to possession of substantial wealth, children with day care expenses, special medical need, educational need, psychological need and larger families.
2. Income below six hundred dollars: When combined monthly net income is less than six hundred dollars, a support order of not less than twenty-five dollars per child per month shall be entered for each parent unless the obligor parent establishes that it would be unjust or inappropriate to do so in that particular case. The decision whether there is a sufficient basis to go below the

presumptive minimum payment must take into consideration the best interests of the child and circumstances of each parent. Such circumstances can include comparative hardship to the affected households, assets or liabilities, and earning capacity.

Basic subsistence limitation: A parent's support obligation shall not reduce his or her net income below the need standard for one person established pursuant to RCW 74.04.770, except for the presumptive minimum payment of twenty-five dollars per child per month or in cases where the court finds reasons for deviation. This section shall not be construed to require monthly substantiation of income. (See www.nwjustice.org for the "Washington State Need Standard Chart.")

3. Income above five thousand and seven thousand dollars: In general setting support under this paragraph does not constitute a deviation. The economic table is presumptive for combined monthly net incomes up to and including five thousand dollars. When combined monthly net income exceeds five thousand dollars, support shall not be set at an amount lower than the presumptive amount of support set for combined monthly net incomes of five thousand dollars unless the court finds a reason to deviate below that amount. The economic table is advisory but not presumptive for combined monthly net income that exceeds five thousand dollars. When combined monthly net income exceeds seven thousand dollars, the court may set support at an advisory amount of support set for combined monthly net incomes between five thousand and seven thousand dollars or the court may exceed the advisory amount of support for combined monthly net income of seven thousand dollars upon written findings of fact.

DEVIATION STANDARDS

1. Reasons for deviation from the standard calculation include but are not limited to the following:
 - a. Sources of income and tax planning: The court may deviate from the standard calculation after consideration of the following:
 - i. Income of a new spouse if the parent who is married to the new spouse is asking for a deviation based on any other reason. Income of a new spouse is not, by itself, a sufficient reason for deviation;
 - ii. Income of other adults in the household if the parent who is living with the other adult is asking for a deviation based on any other reason. Income of the other adults in the household is not, by itself, a sufficient reason for deviation;
 - iii. Child support actually received from other relationships;
 - iv. Gifts;
 - v. Prizes;
 - vi. Possession of wealth, including but not limited to savings, investments, real estate holdings and business interests, vehicles, boats, pensions, bank accounts, insurance plans or other assets;
 - vii. Extraordinary income of a child; or
 - viii. Tax planning considerations. A deviation for tax planning may be granted only if the child would not receive a lesser economic benefit due to the tax planning.

- b. Nonrecurring income: The court may deviate from the standard calculation based on a finding that a particular source of income included in the calculation of the basic support obligation is not a recurring source of income. Depending on the circumstances, nonrecurring income may include overtime, contract-related benefits, bonuses or income from second jobs. Deviations for nonrecurring income shall be based on a review of the nonrecurring income received in the previous two calendar years.
- c. Debt and high expenses: The court may deviate from the standard calculation after consideration of the following expenses:
 - i. Extraordinary debt not voluntarily incurred;
 - ii. A significant disparity in the living costs of the parents due to conditions beyond their control;
 - iii. Special needs of disabled children; or
 - iv. Special medical, educational or psychological needs of the children.
 - v. Costs anticipated to be incurred by the parents in compliance with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child.
- d. Residential schedule: The court may deviate from the standard calculation if the child spends a significant amount of time with the parent who is obligated to make a support transfer payment. The court may not deviate on that basis if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families. When determining the amount of the deviation, the court shall consider evidence concerning the increased expenses to a parent making support transfer payments resulting from the significant amount of time spent with that parent and shall consider the decreased expenses, if any, to the party receiving the support resulting from the significant amount of time the child spends with the parent making the support transfer payment.
- e. Children from other relationships: The court may deviate from the standard calculation when either or both of the parents before the court have children from other relationships to whom the parent owes a duty of support.
 - i. The child support schedule shall be applied to the mother, father and children of the family before the court to determine the presumptive amount of support.
 - ii. Children from other relationships shall not be counted in the number of children for purposes of determining the basic support obligation and the standard calculation.
 - iii. When considering a deviation from the standard calculation for children from other relationships, the court may consider only other children to whom the parent owes a duty of support. The court may consider court-ordered payments of child support for children from other relationships only to the extent that the support is actually paid.

iv. When the court has determined that either or both parents have children from other relationships, deviations under this section shall be based on consideration of the total circumstances of both households. All child support obligations paid, received and owed for all children shall be disclosed and considered.

2. All income and resources of the parties before the court, new spouses, and other adults in the household shall be disclosed and considered as provided. The presumptive amount of support shall be determined according to the child support schedule. Unless specific reasons for deviation are set forth in the written findings of fact and are supported by the evidence, the court shall order each parent to pay the amount of support determined by using the standard calculation.
3. The court shall enter findings that specify reasons for any deviation or any denial of a party's request for any deviation from the standard calculation made by the court. The court shall not consider reasons for deviation until the court determines the standard calculation for each parent.
4. When reasons exist for deviation, the court shall exercise discretion in considering the extent to which the factors would affect the support obligation.
5. Agreement of the parties is not by itself adequate reason for any deviations from the standard calculations.

POST-SECONDARY EDUCATION STANDARDS

1. The child support schedule shall be advisory and not mandatory for post-secondary educational support.
2. When considering whether to order support for post-secondary educational expenses, the court shall determine whether the child is in fact dependent and is relying upon the parents for the reasonable necessities of life. The court shall exercise its

discretion when determining whether and for how long to award post-secondary educational support based upon consideration of factors that include but are not limited to the following: age of the child; the child's needs; the expectations of the parties for their children when the parents were together; the child's prospects, desires, aptitudes, abilities or disabilities; the nature of the post-secondary education sought and the parent's level of education, standard of living and current and future resources. Also to be considered are the amount and type of support that the child would have been afforded if the parents had stayed together.

3. The child must enroll in an accredited academic or vocational school, must be actively pursuing a course of study commensurate with the child's vocational goals and must be in good academic standing as defined by the institution. The court-ordered post-secondary educational support shall be automatically suspended during the period or periods the child fails to comply with these conditions.
4. The child shall also make available all academic records and grades to both parents as a condition of receiving post-secondary educational support. Each parent shall have full and equal access to the post-secondary education records as provided by statute (RCW 26.09.225).
5. The court shall not order the payment of post-secondary educational expenses beyond the child's twenty-third birthday, except for exceptional circumstances, such as mental, physical or emotional disabilities.
6. The court shall direct that either or both parents' payments for post-secondary educational expenses are made directly to the educational institution if feasible. If direct payments are not feasible, then the court in its discretion may order that either or both parents' payments are made directly to the child if the child does not reside with either parent. If the child resides with one of the parents, the court may direct that the parent making the support transfer payments make the payments to the child or to the parent who has been receiving the support transfer payments.

WASHINGTON STATE CHILD SUPPORT SCHEDULE INSTRUCTIONS FOR WORKSHEETS

Fill in the names and ages of only those children whose support is at issue.

PART I: BASIC CHILD SUPPORT OBLIGATION

Pursuant to INCOME STANDARD #1: Consideration of all income, “only the income of the parents of the children whose support is at issue shall be calculated for purposes of calculating the basic support obligation.” (See page 1.)

Pursuant to INCOME STANDARD #2: Verification of income, “tax returns for the preceding two years and current paystubs are required for income verification purposes. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.” (See page 1.)

GROSS MONTHLY INCOME

Gross monthly income is defined under INCOME STANDARD #3: Income sources included in gross monthly income. (See page 1.)

Income exclusions are defined under INCOME STANDARD #4: Income sources excluded from gross monthly income. (See page 2.) Excluded income must be disclosed and listed in Part VI of the worksheets.

Monthly Average of Income:

- If income varies during the year, divide the annual total of the income by 12.
- If paid weekly, multiply the weekly income by 52 and divide by 12.
- If paid every other week, multiply the two-week income by 26 and divide by 12.
- If paid twice a month (bi-monthly), multiply the bi-monthly income by 24 and divide by 12.

If a parent is unemployed, underemployed or the income of a parent is unknown, refer to “INCOME STANDARD #6: Imputation of income.” (See page 2.)

In the absence of information to the contrary, a parent’s imputed income shall be based on the following table.

Approximate Median Net Monthly Income

<u>MALE</u>	<u>age</u>	<u>FEMALE</u>
\$1,363	15-24	\$1,222
\$2,154	25-34	\$1,807
\$2,610	35-44	\$1,957
\$2,846	45-54	\$2,051
\$2,880	55-64	\$1,904
\$2,828	65 +	\$1,940

U.S. Bureau of the Census, Money Income in the United States: 1998, Current Population Reports, Median Income of People by Selected Characteristics: 1998, Full-Time, Year-Round Workers, Table 7.

[Net income has been determined by subtracting FICA (7.65 percent) and the tax liability for a single person (one withholding allowance).]

LINE 1a, Wages and Salaries: Enter the average monthly total of all salaries, wages, contract-related benefits, income from second jobs and bonuses.

LINE 1b, Interest and Dividend Income: Enter the average monthly total of dividends and interest income.

LINE 1c, Business Income: Enter the average monthly income from self-employment.

LINE 1d, Spousal Maintenance Received: Enter the monthly amount of spousal maintenance actually received.

LINE 1e, Other Income: Enter the average monthly total of other income. (Other income includes, but is not limited to: trust income, severance pay, annuities, capital gains, pension retirement benefits, workers compensation, unemployment benefits, social security benefits and disability insurance benefits.)

LINE 1f, Total Gross Monthly Income: Add the monthly income amounts for each parent (lines 1a through 1e) and enter the totals on line 1f.

MONTHLY DEDUCTIONS FROM GROSS INCOME

Allowable monthly deductions from gross income are defined under INCOME STANDARD #5: Determination of net income. (See page 2.)

Monthly Average of Deductions: If a deduction is annual or varies during the year, divide the annual total of the deduction by 12 to determine a monthly amount.

LINE 2a, Income Taxes: Enter the monthly amount actually owed for state and federal income taxes. (The amount of income tax withheld on a paycheck may not be the actual amount of income tax owed due to tax refund, etc. It is appropriate to consider tax returns from prior years as indicating the actual amount of income tax owed if income has not changed.)

LINE 2b, FICA/Self Employment Taxes: Enter the total monthly amount of FICA, Social Security, Medicare and Self-employment taxes owed.

LINE 2c, State Industrial Insurance Deductions: Enter the monthly amount of state industrial insurance deductions.

LINE 2d, Mandatory Union/Professional Dues: Enter the monthly cost of mandatory union or professional dues.

LINE 2e, Pension Plan Payments: Enter the monthly cost of pension plan payments. (For information regarding limitations on the allowable deduction of voluntary pension plan payments, refer to INCOME STANDARD #5: Determination of net income. See page 2.)

LINE 2f, Spousal Maintenance Paid: Enter the monthly amount of spousal maintenance actually paid pursuant to a court order.

LINE 2g, Normal Business Expenses: If self-employed, enter the amount of normal business expenses. (Pursuant to INCOME STANDARD #5: Determination of net income, "justification shall be required for any business expense deduction about which there is a disagreement." See page 2.)

LINE 2h, Total Deductions From Gross Income: Add the monthly deductions for each parent (lines 2a through 2g) and enter the totals on line 2h.

LINE 3, Monthly Net Income: For each parent subtract total deductions (line 2h) from total gross monthly income (line 1f) and enter these amounts on line 3.

LINE 4, Combined Monthly Net Income: Add the parents' monthly net incomes (line 3) and enter the total on line 4.

If the combined income on line 4 is less than \$600, skip to line 7.

LINE 5, Basic Child Support Obligation: In the work area provided on line 5, enter the basic support obligation amounts determined for each child. Add these amounts together and enter the total in the box on line 5. (To determine a per child basic support obligation, see the following economic table instructions.)-

ECONOMIC TABLE INSTRUCTIONS

To use the Economic Table to determine an individual support amount for each child:

- **Locate in the left-hand column the combined monthly net income amount closest to the amount entered on line 4 of Worksheet** (round up when the combined monthly net income falls halfway between the two amounts in the left-hand column);
- **locate on the top row the family size for the number of children for whom child support is being determined** (when determining family size for the required worksheets, do not include children from other relationships); and
- **circle the two numbers in the columns listed below the family size that are across from the net income amount. The amount in the "A" column is the basic support amount for a child up to age 11. The amount in the "B" column is the basic support amount for a child 12 years of age or older.**

LINE 6, Proportional Share of Income: Divide the monthly net income for each parent (line 3) by the combined monthly net income (line 4) and enter these amounts on line 6. (The entries on line 6 when added together should equal 1.00.)

LINE 7, Each Parent's Basic Child Support Obligation: Multiply the total basic child support obligation (amount in box on line 5) by the income share proportion for each parent (line 6) and enter these amounts on line 7. (The amounts entered on line 7 added together should equal the amount entered on line 5.)

If the combined monthly net income on line 4 is less than \$600, enter on line 7 each parent's support obligation, which is the presumptive minimum amount of \$25 multiplied by the number of children. Then skip to line 15(a) and enter the same amount.

PART II: HEALTH CARE, DAY CARE, AND SPECIAL CHILD REARING EXPENSES

Pursuant to ALLOCATION STANDARD #4: “the court may exercise its discretion to determine the necessity for and the reasonableness of all amounts ordered in excess of the basic child support obligation.” (See page 2.)

Pursuant to ALLOCATION STANDARD #2: Health care expenses and #3: Day care and special child rearing expenses, extraordinary health care, day care and special child rearing expenses shall be shared by the parents in the same proportion as the basic support obligation. (See page 2.)
NOTE: The court order should reflect that extraordinary health care, day care and special child rearing expenses not listed should be apportioned by the same percentage as the basic child support obligation.

Monthly Average of Expenses: If a health care, day care, or special child rearing expense is annual or varies during the year, divide the annual total of the expense by 12 to determine a monthly amount.

HEALTH CARE EXPENSES

LINE 8a, Monthly Health Insurance Premiums Paid For Child(ren): List the monthly amount paid by each parent for health care insurance for the child(ren) of the relationship. (When determining an insurance premium amount, do not include the portion of the premium paid by an employer or other third party and/or the portion of the premium that covers the parent or other household members.)

LINE 8b, Uninsured Monthly Health Care Expenses Paid For Child(ren): List the monthly amount paid by each parent for the child(ren)’s health care expenses not reimbursed by insurance.

LINE 8c, Total Monthly Health Care Expenses: For each parent add the health insurance premium payments (line 8a) to the uninsured health care payments (line 8b) and enter these amounts on line 8c.

LINE 8d, Combined Monthly Health Care Expenses: Add the parents’ total health care payments (line 8c) and enter this amount on line 8d.

LINE 8e, Maximum Ordinary Monthly Health Care: Multiply the basic support obligation (line 5) times .05.

LINE 8f, Extraordinary Monthly Health Care Expenses: Subtract the maximum monthly health care deduction (line 8e) from the combined monthly health care payments (line 8d) and enter this amount on line 8f. (If the resulting answer is “0” or a negative number, enter a “0”.)

DAY CARE AND SPECIAL CHILD REARING EXPENSES

LINE 9a, Day Care Expenses: Enter average monthly day care costs.

LINE 9b, Education Expenses: Enter the average monthly costs of tuition and other related educational expenses.

LINE 9c, Long Distance Transportation Expenses: Enter the average monthly costs of long distance travel incurred pursuant to the residential or visitation schedule.

LINE 9d, Other Special Expenses: Identify any other special expenses and enter the average monthly cost of each.

LINE 9e, Total Day Care and Special Expenses: Add the monthly expenses for each parent (lines 9a through 9d) and enter these totals on line 9e.

LINE 10, Combined Monthly Total of Day Care and Special Expenses: Add the parents’ total expenses (line 9e) and enter this total on line 10.

LINE 11, Total Extraordinary Health Care, Day Care and Special Expenses: Add the extraordinary health care payments (line 8f) to the combined monthly total of day care and special expenses (line 10) and enter this amount on line 11.

LINE 12, Each Parent’s Obligation For Extraordinary Health Care, Day Care And Special Expenses: Multiply the total extraordinary health care, day care, and special expense amount (line 11) by the income proportion for each parent (line 6) and enter these amounts on line 12.

PART III: GROSS CHILD SUPPORT OBLIGATION

LINE 13, Gross Child Support Obligation: For each parent add the basic child support obligation (line 7) to the obligation for extraordinary health care, day care and special expenses (line 12). Enter these amounts on line 13.

PART IV: CHILD SUPPORT CREDITS

Child support credits are provided in cases where parents make direct payments to third parties for the cost of goods and services which are included in the standard calculation support obligation (e.g., payments to an insurance company or a day care provider).

LINE 14a, Monthly Health Care Expenses Credit: Enter the total monthly health care expenses amounts from line 8c for each parent.

LINE 14b, Day Care And Special Expenses Credit: Enter the total day care and special expenses amounts from line 9e for each parent.

LINE 14c, Other Ordinary Expense Credit: If approval of another ordinary expense credit is being requested, in the space provided, specify the expense and enter the average monthly cost in the column of the parent to receive the credit. (It is generally assumed that ordinary expenses are paid in accordance with the child's residence. If payment of a specific ordinary expense does not follow this assumption, the parent paying for this expense may request approval of an ordinary expense credit. This credit is discretionary with the court.)

LINE 14d, Total Support Credits: For each parent, add the entries on lines 14 a through c and enter the totals on line 14d.

**PART V: STANDARD CALCULATION/
PRESUMPTIVE TRANSFER PAYMENT**

LINE 15a, if combined monthly income on line 4 is below \$600, for each parent enter the amount from line 7 on line 15a. If the court does not deviate from the standard calculation, the transfer payment should equal the amount in the paying person's column. Skip to Part VI.

LINE 15b, if combined income on line 4 is \$600 or more, for each parent subtract the total support credits (line 14d) from the gross child support obligation (line 13) and enter the resulting amounts on line 15b.

LINE 15c, Multiply line 3 by .45. If that amount is less than 15(b) enter that amount on line 15(c). If the amount is equal to or greater than line 15(b) leave line 15(c) blank. You do not qualify for the 45% net income limitation standard.

LINE 15d, Subtract the standard need amount (page 3, Basic subsistence limitation) from the amount on Line 3 for each parent. If that amount is less than Line 15(b) enter that amount or \$25 per child, whichever is greater, on line 15(d). If that amount is equal to or greater than line 15(b) leave line 15(d) blank. You do not qualify for a need standard limitation.

LINE 15e, Enter the lowest amount from lines 15(b), 15(c) and 15(d) on line 15(e). If the court does not deviate from the standard calculation, the transfer payment should

LINE 19, Nonrecurring Income: Describe and enter the amount of any income included in the calculation of gross

equal the amount in the paying person's column.

**PART VI: ADDITIONAL FACTORS FOR
CONSIDERATION**

Pursuant to INCOME STANDARD #1: Consideration of all income, "all income and resources of each parent's household shall be disclosed and considered by the court when the court determines the child support obligation of each parent." (See page 1.)

LINE 16 a-h, Household Assets: Enter the estimated present value of assets of the household.

LINE 17, Household Debt: Describe and enter the amount of liens against assets owned by the household and/or any extraordinary debt.

OTHER HOUSEHOLD INCOME

LINE 18a, Income of Current Spouse: If a parent is currently married to someone other than the parent of the child(ren) for whom support is being determined, list the name and enter the income of the present spouse.

LINE 18b, Income of Other Adults In The Household: List the names and enter the incomes of other adults residing in the household.

LINE 18c, Income of Children: If the amount is considered to be extraordinary, list the name and enter the income of children residing in the home.

LINE 18d, Income from Child Support: List the name of the child(ren) for whom support is received and enter the amount of the support income.

LINE 18e, Income from Assistance Programs: List the program and enter the amount of any income received from assistance programs. (Assistance programs include, but are not limited to: temporary assistance for needy families, SSI, general assistance, food stamps and aid and attendance allowances.)

LINE 18f, Other Income: Describe and enter the amount of any other income of the household. (Include income from gifts and prizes on this line.)

income (LINE 1f) which is nonrecurring. (Pursuant to DEVIATION STANDARD #1b: Nonrecurring income,” depending on the circumstances, nonrecurring income may include overtime, contract-related benefits, bonuses or income from second jobs”. See page 3.)

LINE 20, Child Support Paid for Other Children: List the names and ages and enter the amount of child support paid for other children.

LINE 21, Other Children Living in Each Household: List the names and ages of children, other than those for whom support is being determined, who are living in each household.

LINE 22, Other Factors For Consideration: In the space provided list any other factors that should be considered in determining the child support obligation. (For information regarding other factors for consideration, refer to DEVIATION STANDARDS. See page 3.)

Nonparental Custody Cases: When the children do not reside with either parent, the household income and resources of the children’s custodian(s) should be listed on line 22.

**WASHINGTON STATE CHILD SUPPORT SCHEDULE
ECONOMIC TABLE**

MONTHLY BASIC SUPPORT OBLIGATION PER CHILD

(KEY: A = AGE 0-11 B = AGE 12-18)

Combined Monthly Net Income	One Child Family		Two Children Family		Three Children Family		Four Children Family		Five Children Family	
	A	B	A	B	A	B	A	B	A	B
For income less than \$600, the obligation is based upon the resources and living expenses of each household. Minimum support shall not be less than \$25 per child per month except when allowed by RCW 26.19.065(2).										
600	133	164	103	127	86	106	73	90	63	78
700	155	191	120	148	100	124	85	105	74	91
800	177	218	137	170	115	142	97	120	84	104
900	199	246	154	191	129	159	109	135	95	118
1000	220	272	171	211	143	177	121	149	105	130
1100	242	299	188	232	157	194	133	164	116	143
1200	264	326	205	253	171	211	144	179	126	156
1300	285	352	221	274	185	228	156	193	136	168
1400	307	379	238	294	199	246	168	208	147	181
1500	327	404	254	313	212	262	179	221	156	193
1600	347	428	269	333	225	278	190	235	166	205
1700	367	453	285	352	238	294	201	248	175	217
1800	387	478	300	371	251	310	212	262	185	228
1900	407	503	316	390	264	326	223	275	194	240
2000	427	527	331	409	277	342	234	289	204	252
2100	447	552	347	429	289	358	245	303	213	264
2200	467	577	362	448	302	374	256	316	223	276
2300	487	601	378	467	315	390	267	330	233	288
2400	506	626	393	486	328	406	278	343	242	299
2500	526	650	408	505	341	421	288	356	251	311
2600	534	661	416	513	346	428	293	362	256	316
2700	542	670	421	520	351	435	298	368	259	321
2800	549	679	427	527	356	440	301	372	262	324
2900	556	686	431	533	360	445	305	376	266	328
3000	561	693	436	538	364	449	308	380	268	331
3100	566	699	439	543	367	453	310	383	270	334
3200	569	704	442	546	369	457	312	386	272	336
3300	573	708	445	549	371	459	314	388	273	339
3400	574	710	446	551	372	460	315	389	274	340
3500	575	711	447	552	373	461	316	390	275	341
3600	577	712	448	553	374	462	317	391	276	342
3700	578	713	449	554	375	463	318	392	277	343
3800	581	719	452	558	377	466	319	394	278	344
3900	596	736	463	572	386	477	326	404	284	352
4000	609	753	473	584	395	488	334	413	291	360
4100	623	770	484	598	404	500	341	422	298	368
4200	638	788	495	611	413	511	350	431	305	377
4300	651	805	506	625	422	522	357	441	311	385
4400	664	821	516	637	431	532	364	449	317	392
4500	677	836	525	649	438	542	371	458	323	400
4600	689	851	535	661	446	552	377	467	329	407
4700	701	866	545	673	455	562	384	475	335	414
4800	713	882	554	685	463	572	391	483	341	422
4900	726	897	564	697	470	581	398	491	347	429
5000	738	912	574	708	479	592	404	500	353	437
5100	751	928	584	720	487	602	411	509	359	443
5200	763	943	593	732	494	611	418	517	365	451
5300	776	959	602	744	503	621	425	525	371	458
5400	788	974	612	756	511	632	432	533	377	466
5500	800	989	622	768	518	641	439	542	383	473
5600	812	1004	632	779	527	651	446	551	389	480
5700	825	1019	641	791	535	661	452	559	395	488
5800	837	1035	650	803	543	671	459	567	401	495
5900	850	1050	660	815	551	681	466	575	407	502
6000	862	1065	670	827	559	691	473	584	413	509
6100	875	1081	680	839	567	701	479	593	418	517
6200	887	1096	689	851	575	710	486	601	424	524
6300	899	1112	699	863	583	721	493	609	430	532
6400	911	1127	709	875	591	731	500	617	436	539
6500	924	1142	718	887	599	740	506	626	442	546
6600	936	1157	728	899	607	750	513	635	448	554
6700	949	1172	737	911	615	761	520	643	454	561
6800	961	1188	747	923	623	770	527	651	460	568
6900	974	1203	757	935	631	780	533	659	466	575
7000	986	1218	767	946	639	790	540	668	472	583

In general setting support under this paragraph does not constitute a deviation. The economic table is presumptive for combined monthly net incomes up to and including five thousand dollars. When combined monthly net income exceeds five thousand dollars, support shall not be set at an amount lower than the presumptive amount of support set for combined monthly net income of five thousand dollars unless the court finds a reason to deviate below that amount. The economic table is advisory but not presumptive for combined monthly net income that exceeds five thousand dollars. When combined monthly net income exceeds seven thousand dollars, the court may set support at an advisory amount of support set for combined monthly net incomes between five thousand and seven thousand dollars or the court may exceed the advisory amount of support set for combined monthly net incomes of seven thousand dollars upon written findings of fact.

Washington State Child Support Schedule

Worksheets (CSW)

Mother _____ Father _____

County _____ Superior Court Case Number _____

Children and Ages:			
Part I: Basic Child Support Obligation (See Instructions, Page 5)			
	Father	Mother	
1. Gross Monthly Income			
a. Wages and Salaries	\$		\$
b. Interest and Dividend Income	\$		\$
c. Business Income	\$		\$
d. Spousal Maintenance Received	\$		\$
e. Other Income	\$		\$
f. Total Gross Monthly Income (add lines 1a through 1e)	\$		\$
2. Monthly Deductions from Gross Income			
a. Income Taxes (Federal and State)	\$		\$
b. FICA (Soc.Sec.+Medicare)/Self-Employment	\$		\$
Taxes			
c. State Industrial Insurance Deductions	\$		\$
d. Mandatory Union/Professional Dues	\$		\$
e. Pension Plan Payments	\$		\$
f. Spousal Maintenance Paid	\$		\$
g. Normal Business Expenses	\$		\$
h. Total Deductions from Gross Income (add lines 2a through 2g)	\$		\$
3. Monthly Net Income (line 1f minus 2h)	\$		\$
4. Combined Monthly Net Income (add father's and mother's monthly net incomes from line 3) (If combined monthly net income is less than \$600, skip to line 7.)		\$	

5. Basic Child Support Obligation (enter total amount in box ----- →) Child #1 _____ Child		\$		
6. Proportional Share of Income (each parent's net income from line 3 divided by line 4)	Father		Mother	
7. Each Parent's Basic Child Support Obligation (multiply each number on line 6 by line 5) (If combined net monthly income on line 4 is less than \$600, enter each parent's support obligation of \$25 per child. Number of children: _____. Skip to line 15a and enter this amount.)				
	\$		\$	
Part II: Health Care, Day Care, and Special Child Rearing Expenses (See Instructions, Page 7)				
8. Health Care Expenses				
a. Monthly Health Insurance Premiums Paid for Child(ren)	\$		\$	
b. Uninsured Monthly Health Care Expenses Paid for Child(ren)	\$		\$	
c. Total Monthly Health Care Expenses (line 8a plus line 8b)	\$		\$	
d. Combined Monthly Health Care Expenses (add father's and mother's totals from line 8c)		\$		
e. Maximum Ordinary Monthly Health Care (multiply line 5 times .05)		\$		
f. Extraordinary Monthly Health Care Expenses (line 8d minus line 8e., if "0" or negative, enter "0")		\$		
9. Day Care and Special Child Rearing Expenses				
a. Day Care Expenses	\$		\$	
b. Education Expenses	\$		\$	
c. Long Distance Transportation Expenses	\$		\$	
d. Other Special Expenses (describe)	\$		\$	
	\$		\$	
	\$		\$	
e. Total Day Care and Special Expenses (Add lines 9a through 9d)	\$		\$	
10. Combined Monthly Total Day Care and Special Expenses (add father's and mother's day care and special expenses from line 9e)		\$		
11. Total Extraordinary Health Care, Day Care, and Special Expenses (line 8f plus line 10)		\$		
12. Each Parent's Obligation for Extraordinary Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 11)	\$		\$	
Part III: Gross Child Support Obligation				
13. Gross Child Support Obligation (line 7 plus line 12)	\$		\$	
Part IV: Child Support Credits (See Instructions, Page 7)				

14. Child Support Credits		
a. Monthly Health Care Expenses Credit	\$	\$
b. Day Care and Special Expenses Credit	\$	\$
c. Other Ordinary Expenses Credit (describe)		
	\$	\$
d. Total Support Credits (add lines 14a through 14c)	\$	\$
Part V: Standard Calculation/Presumptive Transfer Payment (See Instructions, Page 8)		
15. Standard Calculation	Father	Mother
VI. a. Amount from line 7 if line 4 is below \$600. Skip to Part	\$	\$
b. Line 13 minus line 14d, if line 4 is over \$600 (see below if appl.)	\$	\$
Limitation standards adjustments		
c. Amount on line 15b adjusted to meet 45% net income limitation	\$	\$
d. Amount on line 15b adjusted to meet need standard limitation	\$	\$
e. Enter the lowest amount of lines 15b, 15c or 15d:	\$	\$
Part VI: Additional Factors for Consideration (See Instructions, Page 8)		
16. Household Assets (List the estimated present value of all major household assets.)	Father's Household	Mother's Household
a. Real Estate	\$	\$
b. Stocks and Bonds	\$	\$
c. Vehicles	\$	\$
d. Boats	\$	\$
e. Pensions/IRAs/Bank Accounts	\$	\$
f. Cash	\$	\$
g. Insurance Plans	\$	\$
h. Other (describe)	\$	\$
	\$	\$
	\$	\$
17. Household Debt (List liens against household assets, extraordinary debt.)		
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
18. Other Household Income		
a. Income Of Current Spouse (if not the other parent of this action)	\$	\$
Name	\$	\$

Name		

b.	Income Of Other Adults In Household	
	Name	\$
	_____	\$
	Name	\$
	_____	\$
c.	Income Of Children (if considered extraordinary)	
	Name	\$
	_____	\$
	Name	\$
	_____	\$
d.	Income From Child Support	
	Name	\$
	_____	\$
	Name	\$
	_____	\$

Other Household Income (continued)		Father's Household	Mother's Household
e.	Income From Assistance Programs		
	Program	\$	\$
	_____	\$	\$
	Program		

f.	Other Income (describe)		
	_____	\$	\$
	_____	\$	\$
19.	Non-Recurring Income (describe)		
	_____	\$	\$
	_____	\$	\$
20.	Child Support Paid For Other Children		
	Name/age:	\$	\$

	Name/age:	\$	\$

	Name/age:	\$	\$

21.	Other Children Living In Each Household		
	(First names and ages)		

