How is child support set?

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Learn the basics of child support, including who pays it, and how a judge decides how much a parent should pay. We go over key parts of the state Child Support Schedule.

Form attached:

Washington State Child Support Schedule – definitions, standards, instructions, and economic table (WSCSS - Schedule)

Form attached:

Washington State Child Support Schedule Worksheets (WSCSS - Worksheets)

Form attached:

Child Support Order (FL All Family 130)

A parent has a legal duty to help support their children. A judge's main concern in deciding (called setting) support in a Child Support Court Order is that your children have enough to meet their needs: clothes, food, decent daycare, medical care, and a place for the children to live (rent or mortgage and utilities).

> The state Division of Child Support (DCS) (https://www.dshs.wa.gov/esa/division-child-support/enroll-child-support-services) can also set child support if there's no court order. DCS uses the same worksheets and schedule as a judge to figure out the amount. A DCS order is different from a court order, but it's just as valid. Much of the info on this page also applies to DCS orders.

A judge doesn't order the parent who has the children most of the time (the **custodial parent**) to pay support. The custodial parent meets the basic support obligation by having the children live with them. But a judge will usually order the noncustodial parent to make monthly child support payments.

> **If the children don't live with either parent**, you each must pay your share of the "basic support obligation" to whoever has custody. This includes the State if the children are getting public assistance or are in foster care.
>
> **Stepparents** also have a legal duty to help support stepchildren. In a divorce from your stepchildren's parent, the judge could order you to temporarily pay child support until the divorce is final or the judge decides otherwise.

How will the judge figure out how much I will pay?

You and the other parent will fill out Child Support Worksheets. Then the judge will use the Washington State Support Schedule to calculate how much support should be in your case.

The judge figures out each parent's income based on the information in your worksheets. It adds together the parents' incomes. Then it finds the support amount in the Schedule that applies to the number and ages of your children. This is the "**basic support obligation**."

If the basic support obligation amount doesn't cover all the children's expenses, the judge can order parents to share the children's expenses for uninsured medical expenses, premiums, daycare, education, and long-distance transportation.

Usually, you each pay a share using the child support worksheets. For **example:** To find out your share of daycare, multiply the total amount of daycare per month by the percentage under your column on line 6 of the child support worksheets.

> Orthodontic care, such as braces, and some psychological care (such as special classes or activities the children go to for help with an emotional problem) may not fall into this category. Put these expenses in your Child Support Order instead. **Example**: You add a paragraph to the order saying, "The paying parent will pay ___% of the child's orthodontic care directly to the orthodontist."

Is there a limit to how much support I should pay?

Yes. The support you pay for all your children should be no more than 45% of your net income. Each child is entitled to a proportional share. This applies only to the children in the case before the judge.

The judge can ignore this limit. The judge can look at whether this limit would leave the custodial parent enough to meet the children's basic needs, and if there are any limits on your earning capacity that are out of your control, such as if you have a disability or an incapacity, or you're incarcerated.

How does the judge look at my income?

Gross income is your total income before deductions for income tax, FICA, or other expenses. The Schedule instructions say what to include in your gross income on the child support worksheets.

> Some overtime income or income from a second job may **not** count if it's to provide for current family needs or to pay off past relationship or child support debts. You must prove you'll stop working overtime or the second job after you pay off your debts.

()The Schedule bases your child support obligation on your **net income**. That is income after you subtract (what you **deduct**) what you pay for taxes and other required expenses. Here's a partial list of deductions you can take on the child support worksheets:

- Federal income tax
- Social security and Medicare (on some paystubs as FICA)
- State industrial insurance (L&I)

- Mandatory union dues
- Mandatory pension contributions (in some cases)
- In some situations, up to $5,000 a year of voluntary pension contributions
- If you're self-employed, you can deduct normal business expenses and self-employment taxes. You must have proof of business expenses.

> You **can't** deduct other amounts taken from your paycheck (**examples:** Medical insurance, uniforms, parking) from your income on the child support worksheet.

()**If you get public assistance**, you don't count any TANF (https://www.dshs.wa.gov/esa/community-services-offices/temporary-assistance-needy-families), food stamps (https://www.dshs.wa.gov/esa/community-services-offices/basic-food), ABD (https://www.dshs.wa.gov/esa/community-services-offices/aged-blind-or-disabled-cash-program), or SSI (https://www.ssa.gov/ssi) that you get as income in calculating child support. You list public assistance at line 22f of the child support worksheets.

Will the judge use my current spouse's income to calculate my support?

No and yes. No, because when filling out the child support worksheets, you put just your income and the other parent's income.

Yes, because the judge looks at your entire situation when deciding support. You must disclose any household income from your new live-in partner or spouse and other adults and children in your household.

The judge will also consider the expense of children in your household and other children your spouse or partner supports.

> If you ask the judge to set child support differently (to **deviate**) from the schedule, the judge will count your spouse or partner's income.

What if the judge doesn't believe what my income is?

Usually, you should give as much proof as you can about your income, earning ability, and financial situation. Generally, you must give the judge **at least the last 2 years** of your federal tax returns and your current pay stubs.

If you didn't file a federal tax return, or your employer doesn't give pay stubs, you must explain why you don't have these things and give the judge other proof of your income. **Examples:** W2 or 1099 forms, bank statements, or a declaration from your employer.

If you don't give this proof, or you voluntarily stop working full time, and you're not getting public assistance, the judge might assume that you're purposely not working - or working less than you're capable of - so that you can avoid paying more support (called voluntarily unemployed or underemployed*)*. The judge could then decide on an income for you, called **imputing income** to you, and use the imputed amount to set support. The judge imputes income by using this information in this order:

- Full-time earnings at your current rate of pay.
- Full-time earnings at your past average rate of pay.

- Full-time earnings at a past rate of pay where information is incomplete or irregular.
- Full-time earnings at minimum wage in the area where you live, in certain situations.

A judge who doesn't have any of this information will use the median income for someone your age and gender. The Child Support Schedule has a median income table.

The danger of letting the judge impute income to you is that the judge could impute more income to you than you in fact make. Then you'll be ordered to pay more child support than you can afford.

Can I avoid having the judge impute income to me?

The judge could decide not to impute income if you can't work **due to disability**. Get declarations from your doctor, psychologist, therapist, or other professional explaining why you can't work and how long you will be unable to work. Proof that you get SSI (https://www.ssa.gov/ssi), SSDI (https://www.ssa.gov/disability), or other disability benefit is also strong evidence.

Here are some other ways to avoid having income imputed to you:

- Give the judge proof that you've been trying to get a job. For **example,** job search records from the unemployment office, or letters turning you down for jobs.
- Give the judge proof you can't really work until you finish school. For example, you're in a school program through WorkFirst, or finishing your high school degree, or taking English as a Second Language (ESL).

- Give the judge proof that you must stay home to care for children because, for example, one of your children has special needs requiring more care.
- Give the judge proof that you can't work full time because you're following a court-ordered plan (a reunification plan) to get your children back from foster care or CPS.
- If you get TANF and you're exempt from work activity, ask your DSHS caseworker for a declaration explaining why they aren't making you work.

What if I can't afford the support amount in the schedule?

The judge might set support lower in special circumstances. This is called a **deviation** from the amount in the schedule.

If you don't have enough money to meet the children's needs, the judge looks at your ability to pay. If you get public assistance, you can ask the judge to set the support you must pay at $0.

If paying the basic support obligation would leave you with income below the federal poverty guidelines, the judge should set support lower. For example:

- The judge might order you to pay $50 per month per child, no matter what this does to your net income. The judge can set support even lower if you prove you having to pay $50 per child would be unjust. The judge must consider how much the children need the $50 per child and how much it would burden you to pay it.
- You're in prison and you have no assets. Or you're not in prison, but your only income is SSI. In either of these cases, the judge can set child support at $0.

You must list any special circumstances in the worksheets.

The judge can order a deviation when there's good reason to do so. The judge must:

- Consider all income and financial resources of all adults in each household.
- Look at your needs **and** how lowering support would affect the child's household.

The Child Support Schedule describes situations where the judge can grant a deviation. The judge won't deviate and let you pay less child support if either of these is true:

- The custodial parent's household has much less money than yours.
- The custodial parent wouldn't have enough to meet the children's basic needs if the judge granted the deviation.

> In a few situations, the judge might even order the parent with custody to pay support to the other parent who has much lower income and spends a lot of time with the children.

What if I'm in jail or prison?

If you're also working in a correctional industry work program, at least 15% of your gross wages goes to child support. (This isn't true if you're in a Class I work program.)

The judge can also base your child support obligation on any other money, assets, or property you own while in jail or prison.

What if my child needs support after high school?

The judge may order child support after high school, called post-secondary support, in one of these situations:

- So the child can go to college or vocational school.
- Because the child will still be dependent on the parents after high school graduation. **Example:** The child has a disability.

DCS can't order support after high school. You must ask a judge for this in court.

Most court orders of child support don't provide post-secondary support. If this is true for you, and you think your child will need post-secondary support, you must file a petition asking for it before regular child support payments would end under your order.

WASHINGTON STATE
CHILD SUPPORT SCHEDULE

Including:

- Definitions and Standards
- Instructions
- Economic Table
- Worksheets

Effective Dates:

Definitions & Standards	January 1, 2023
Instructions - only	January 1, 2023
Economic Table	January 1, 2019
Worksheets	January 1, 2023

WASHINGTON COURTS
ADMINISTRATIVE OFFICE OF THE COURTS

Internet--download forms: http://www.courts.wa.gov/

Child Support Hotline, State DSHS, 1 (800) 442-KIDS

WASHINGTON STATE CHILD SUPPORT SCHEDULE DEFINITIONS AND STANDARDS

Definitions

Unless the context clearly requires otherwise, these definitions apply to the standards following this section. RCW 26.19.011.

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.

Full-time: means the customary number of maximum, non-overtime hours worked in an individual's historical occupation, industry, and labor market. "Full-time" does not necessarily mean hours per week.

Instructions: means the instructions developed by the Administrative Office of 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 Administrative Office of 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. RCW 26.19.035(1).
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 Administrative Office of 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 Administrative Office of the Courts. RCW 26.19.035(3).
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. RCW 26.19.035(4).

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. RCW 26.19.071(1).
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. RCW 26.19.071(2).
3. **Income sources included in gross monthly income**: Monthly gross income shall include income from any source, including: salaries; wages; commissions; deferred compensation; overtime, except as excluded from income in RCW 26.19.071(4)(h); contract-related benefits; income from second jobs except as excluded from income in RCW 26.19.071(4)(h); dividends; interest; trust income; severance pay; annuities; capital gains; pension retirement benefits; workers' compensation; unemployment benefits; maintenance actually received; bonuses; social security benefits; disability insurance benefits; and income from self-employment, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation. RCW 26.19.071(3).

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. See RCW 26.19.045.

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 domestic partner or income of other adults in the household; child support received from other relationships; gifts and prizes; temporary assistance for needy families (TANF); Supplemental Security Income; general assistance; food stamps; and overtime or income from second jobs beyond forty hours per week averaged over a twelve-month period worked to provide for a current family's needs, to retire past relationship debts, or to retire child support debt, when the court finds the income will cease when the party has paid off their debts. 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. RCW 26.19.071(4).

   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. See RCW 26.19.045.

   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. RCW 26.19.055.

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 maintenance to the extent actually paid; up to $5,000 per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support; 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. RCW 26.19.071(5).

   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. RCW 26.19.100.

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 assets, residence, employment and earnings history, job skills, educational attainment, literacy, health and age, criminal record, dependency court obligations, and other employment barriers, record of seeking work, the local job market, the availability of employers willing to hire the parent, the prevailing earnings level in the local community, 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. Except as provided below regarding high school students, in the absence of records of a parent's actual earnings, the court shall impute a parent's income in the following order of priority:

   (a) Full-time earnings at the current rate of pay;
   (b) Full-time earnings at the historical rate of pay based on reliable information, such as employment security department data;
   (c) Full-time earnings at a past rate of pay where information is incomplete or sporadic;
   (d) Earnings of 32 hours per week at minimum wage in the jurisdiction where the parent resides if the parent is on temporary assistance for needy families (TANF) now or recently came off TANF or recently came off aged, blind, or disabled assistance benefits, pregnant women assistance benefits, essential needs and housing support, Supplemental Security Income, or disability, has recently been released from incarceration, or is a recent high school graduate. Imputation of earnings at 32 hours per week under this provision is a rebuttable presumption;
   (e) Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, has never been employed and has no earnings history, or has no significant earnings history;
   (f) Median net monthly income of year-round full-time workers as derived from the United States Census Bureau, current population reports, or such replacement report as published by the Census Bureau. (See "Approximate Median Net Monthly Income" table on page 7.) RCW 26.19.071(6).

   When a parent is currently enrolled in high school full-time, the court shall consider the totality of the circumstances of both parents when determining whether each parent is voluntarily unemployed or voluntarily underemployed. If a parent who is currently enrolled in high school is determined to be voluntarily unemployed or voluntarily underemployed, the court shall impute income at earnings of 20 hours per week at minimum wage in the jurisdiction where that parent resides. Imputation of earnings at 20 hours per week under this provision is a rebuttable presumption.

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. RCW 26.19.080(1).

2. **Healthcare expenses**: Healthcare costs are not included in the economic table. Monthly healthcare costs shall be shared by the parents in the same proportion as the basic support obligation. Healthcare costs shall include, but not be limited to, medical, dental, orthodontia, vision, chiropractic, mental health treatment, prescription medications, and other similar costs for care and treatment. RCW 26.19.080(2).

3. **Daycare and special child rearing expenses**: Daycare 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(3).

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. RCW 26.19.080(4).

Limitations Standards

1. **Limit at 45% of a parent's net income**: No parent's child support obligation owed for all of their biological or legal children may exceed 45% of net income except for good cause shown.
   a. Each child is entitled to a pro rata share of the income available for support, but the court only applies the pro rata share to the children in the case before the court.
   b. Before determining whether to apply the 45% limitation, the court must consider the best interests of the children and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the children, comparative hardship to the affected households, assets or liabilities, and any involuntary limits on any parent's earning capacity including incarceration, disabilities, or incapacity.
   c. Good cause includes, but is not limited to, possession of substantial wealth, children with daycare expenses, special medical need, educational need, psychological need, and larger families. RCW 26.19.065(1).

2. **Presumptive minimum support obligation**: When a parent's monthly net income is below 125% of the federal poverty guideline for a one-person family, a support order of not less than $50 per child per month shall be entered unless the obligor parent establishes that it would be unjust 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 children and circumstances of each parent. Such circumstances can include leaving insufficient funds in the custodial parent's household to meet the basic needs of the children, comparative hardship to the affected households, assets or liabilities, and earning capacity. RCW 26.19.065(2)(a).

3. **Self-support reserve**: The basic support obligation of the parent making the transfer payment, excluding healthcare, daycare, and special child-rearing expenses, shall not reduce their net income below the self-support reserve of 125% of the federal poverty level for a one-person family, except for the presumptive minimum payment of $50 per child per month or when it would be unjust to apply the self-support reserve limitation after considering the best interests of the children and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the children, comparative hardship to the affected households, assets or liabilities, and earning capacity. This section shall not be construed to require monthly substantiation of income. (See the Self-Support Reserve memorandum on the courts' website www.courts.wa.gov/forms and at www.WashingtonLawHelp.org.) RCW 26.19.065(2)(b).

4. **Income above $12,000**: The economic table is presumptive for combined monthly net incomes up to and including $12,000. When combined monthly net income exceeds $12,000; the court may exceed the maximum presumptive amount of support upon written findings of fact. RCW 26.19.065(3).

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 or new domestic partner if the parent who is married to the new spouse or the parent who is in a domestic partnership with the new domestic partner is asking for a deviation based on any other reason. Income of a new spouse or domestic partner 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 children would not receive a lesser economic benefit due to the tax planning;
      ix. Income that has been excluded under RCW 26.19.071(4)(h) if the person earning that income asks for a deviation for any other reason. RCW 26.19.075(1)(a).

   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. RCW 26.19.075(1)(b).

   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. RCW 26.19.075(1)(c).

d. **Residential schedule**: The court may deviate from the standard calculation if the children spend(s) a significant amount of time with a 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 (TANF). 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. RCW 26.19.075(1)(d).

e. **Children from other relationships**: The court may deviate from the standard calculation when any or all 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 parents 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 any or all 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. RCW 26.19.075(1)(e).

2. All income and resources of the parties before the court, new spouses or domestic partners, 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. RCW 26.19.075(2).

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. RCW 26.19.075(3).

4. When reasons exist for deviation, the court shall exercise discretion in considering the extent to which the factors would affect the support obligation. RCW 26.19.075(4).

5. Agreement of the parties is not by itself adequate reason for any deviations from the standard calculations. RCW 26.19.075(5).

Benefits paid that apply toward a person's child support obligation

If an injured worker, person with disabilities, deceased person, retired person, or veteran who owes a child support obligation receives one of these benefits:

- Department of Labor and Industries payments
- Self-Insurer's payment
- Social Security Administration:
  - Social Security disability dependency benefits
  - Retirement benefits
  - Survivors insurance benefits
- Veteran's Administration benefits

and shows that the child or the child's household receives a payment from those benefits, then, the amount of the payment made on behalf of the child or on account of the child applies toward the person's child support obligation for the same period covered by the benefit.

Post-Secondary Education Standards

1. The child support schedule shall be advisory and not mandatory for post-secondary educational support. RCW 26.19.090(1).

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 children'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. RCW 26.19.090(2).

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. RCW 26.19.090(3).

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). RCW 26.19.090(4).

5. The court shall not order the payment of post-secondary educational expenses beyond the child's 23rd birthday, except for exceptional circumstances, such as mental, physical, or emotional disabilities. RCW 26.19.090(5).

6. The court shall direct that any or all 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 any or all parents' payments are made directly to the child if the child does not reside with any 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. RCW 26.19.090(6).

WASHINGTON STATE CHILD SUPPORT SCHEDULE
INSTRUCTIONS FOR WORKSHEETS

Two parent families should use WSCSS – Worksheets 2. For families with three legal parents, use WSCSS – Worksheets 3. For families with more than three legal parents, you will need to create your own worksheets.

Worksheets:

Immediately below the form title, check the box showing if the worksheets are proposed or an order signed by the judge. If they are proposed, check the box showing who proposed them and put your name.

Fill in your county, the case number, and the names and ages of only those children whose support is at issue.

*Write your name above **Column 1** and write the other parent's name above **Column 2** (and **Column 3** if applicable). In the rest of the worksheet, list your information under **Column 1** and list the other parent's information under **Column 2** (and **Column 3** if applicable).*

Part I: Income

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 VIII 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*

***LINE 1a, Wages and Salaries:** Enter the average monthly total of all salaries, wages, contract-related benefits, bonuses, and income from overtime and second jobs that is not excluded from income by RCW 26.19.071(4)(i).*

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, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation.

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

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

LINE 1f, Imputed Income: Enter the imputed gross monthly income for a parent who is voluntarily unemployed, underemployed or if you do not have records of a parent's actual earnings. Refer to "INCOME STANDARD #6: Imputation of income." (See page 2.) Impute income using the first method possible based on the information you have in the following order:

Calculate full-time earnings using either:

1. Current rate of pay;
2. Historical rate of pay based on reliable information;
3. Past rate of pay, if current information is incomplete or sporadic;
4. Earnings of 32 hours per week at minimum wage where the parent lives if the parent is on TANF now or recently came off government assistance, is recently released from incarceration, or is a recent high school graduate (if currently enrolled in high school and voluntarily unemployed or underemployed, impute income at 20 hours per week at minimum wage where the parent lives); or
5. Minimum wage where the parent lives when the parent has a history of minimum wage, has never been employed, or has no significant earnings history.

Historical rate of pay information may be available from the Division of Child Support. Use form 18-701: "Request for Income Information for Purposes of Entering a Child Support Order", available online at: http://www.dshs.wa.gov/dcs/Resources/Forms.asp employed, or has no significant earnings history.

If you impute income using one of the five methods, above, enter the amount in line 1f. Also, in line 26 of the Worksheets, explain which method you used to impute income and how you calculated the amount of imputed income.

If you cannot use any of the above methods, impute the parent's net monthly income using the table below, and enter the appropriate amount for the parent's age and gender **on line 1f and on line 3**. The table, below, shows net income, after deductions. So if you impute using this table, you will not enter any deductions on the worksheet under line 2. Leave lines 2a through 2i blank. For this parent, go to line 4.

Also, in line 26 of the Worksheets, explain that net income was imputed using the Approximate Median Net Monthly Income Table.

Approximate Median Net Monthly Income

MALE	age	FEMALE
$2,339	15-24	$2,234
$3,703	25-34	$3,542
$4,851	35-44	$4,008
$5,102	45-54	$4,067
$5,000	55-64	$4,107
$5,982	65 +	$4,334

U.S. Census Bureau, Current Population Survey, 2021 Annual Social and Economic Supplement, Table PINC-01. Selected Characteristics of People 15 Years Old and Over by Total Money Income in 2020, Work Experience in 2020, Race, Hispanic Origin, and Sex, Worked Full Time, Year Round.

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

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

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 net 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 refunds, deductions, 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 such as Medical Aid Fund Tax, Accident Fund Tax, and Supplement Pension Fund Tax. Self-insured employers may use different terms for the deductions.

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

LINE 2e, Mandatory Pension Plan Payments: Enter the monthly cost of mandatory pension plan payments amount.

LINE 2f, Voluntary Retirement Contributions: Enter the monthly cost of voluntary Retirement Contributions. Divide the amount of the voluntary retirement contribution, up to $5,000 per year, by 12 to calculate the monthly cost. (For more information regarding limitations on the allowable deduction of voluntary retirement contributions, refer to INCOME STANDARD #5: Determination of net income. See page 2.)

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

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

LINE 3, Monthly Net Income: For each parent, subtract total deductions (line 2i) from total gross monthly income (line 1g) 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.

LINE 5, Basic Child Support Obligation: In the work area provided on line 5, enter the basic support obligation amount 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 number in the column below the family size that is across from the net income. The amount circled is the basic support amount for each child.

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.)

Part II: Basic Child Support Obligation

LINE 7, Each Parent's Basic Child Support Obligation without consideration of low income limitations: 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.)

LINE 8, Calculating low income limitations: Fill in only those that apply:

To calculate the low-income limitation standards in lines 8b and 8c, you will need to know the self-support reserve amount, which is 125% of the current federal poverty guideline for a one-person family. As of January 15, 2022, the self-support reserve is $1,416. The guideline and self-support reserve change roughly annually. To check the current self-support reserve amount go to the court's web site at: www.courts.wa.gov, or go to www.WashingtonLawHelp.org. Enter the self-support reserve amount in the space provided in line 8. (For more information, see Limitation Standard #2 on page 3 of the Definitions and Standards.)

8a. Is combined net income less than $1,000? If combined net monthly income on line 4 is less than $1,000, enter each parent's presumptive support obligation of $50 per child. Do **not** enter an amount on line 8a if combined income on line 4 is more than $1,000.

8b. Is monthly net income less than self-support reserve? For each parent whose monthly net income on line 3 is less than the self-support reserve, enter the parent's presumptive support obligation of $50 per child. Do **not** use this box for a parent whose net income on line 3 is greater than the self-support reserve.

8c. Is monthly net income equal to or more than self-support reserve? Subtract the self-support reserve from line 3 and enter this amount or enter $50 per child whichever is greater. Do not use this box if the amount is greater than the amount in line 7.

LINE 9, Each parent's basic child support obligation after calculating applicable limitations: For each parent, enter the lowest amount from line 7, 8a – 8c, but not less than the presumptive $50 per child.

Part III: Healthcare, Daycare, 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:** Healthcare expenses and #3: Daycare and special child rearing expenses, healthcare, daycare, 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 healthcare, daycare 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 healthcare, daycare, 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.

Healthcare Expenses

LINE 10a, Monthly Health Insurance Premiums Paid For Children: List the monthly amount paid by each parent for healthcare insurance for the children 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 10b, Uninsured Monthly Healthcare Expenses Paid For Children: List the monthly amount paid by each parent for the children's healthcare expenses not reimbursed by insurance.

LINE 10c, Total Monthly Healthcare Expenses: For each parent add the health insurance premium payments (line 10a) to the uninsured healthcare payments (line 10b) and enter these amounts on line 10c

LINE 10d, Combined Monthly Healthcare Expenses: Add the parents' total healthcare payments (line 10c) and enter this amount on line 10d.

Daycare and Special Expenses

LINE 11a, Daycare Expenses: Enter average monthly day care costs.

LINE 11b, Education Expenses: Enter the average monthly costs of tuition and other related educational expenses.

LINE 11c, Long Distance Transportation Expenses: Enter the average monthly costs of long distance travel incurred pursuant to the residential or visitation schedule.

LINE 11d, Other Special Expenses: Identify any other special expenses and enter the average monthly cost of each.

LINE 12, Combined Monthly Total of Daycare and Special Expenses: Add the parents' total expenses (line 11e) and enter this total on line 12.

LINE 13, Total Healthcare, Daycare and Special Expenses: Add the healthcare expenses (line 10d) to the combined monthly total of daycare and special expenses (line 12) and enter this amount on line 13.

LINE 14, Each Parent's Obligation For Healthcare, Daycare And Special Expenses: Multiply the total healthcare, daycare, and special expense amount (line 13) by the income proportion for each parent (line 6) and enter these amounts on line 14.

LINE 15, Gross Child Support Obligation: For each parent, add the basic child support obligation (line 9) to the obligation for extraordinary healthcare, daycare and special expenses (line 14). Enter these amounts on line 15.

Part V: 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 daycare provider).

LINE 16a, Monthly Healthcare Expenses Credit: Enter the total monthly healthcare expenses amounts from line 10c for each parent.

LINE 16b, Daycare And Special Expenses Credit: Enter the total daycare and special expenses amounts from line 11e for each parent.

LINE 16c, 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 children'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 16d, Total Support Credits: For each parent, add the entries on lines 16 a through c and enter the totals on line 16d.

Part VI: Standard Calculation/Presumptive Transfer Payment

LINE 17, For Each Parent: subtract the total support credits (line 16d) from the gross child support obligation (line 15) and enter the resulting amounts on line 17. If the amount is less than $50 per child for any parent, then enter the presumptive minimum support obligation of $50 per child, instead of the lower amount.

Part VII: Additional Informational Calculations

LINE 18, 45% of Each Parent's Net Income From Line 3: For each parent, multiply line 3 by .45. Refer to LIMITATIONS Standards #1: Limit at 45% of a parent's net income.

LINE 19, 25% of Each Parent's Basic Support Obligation from Line 9: For each parent, multiply line 9 by .25.

Part VIII: 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 20 a-h, Household Assets: Enter the estimated present value of assets of the household.

LINE 21, Household Debt: Describe and enter the amount of liens against assets owned by the household and/or any extraordinary debt.

Other Household Income

LINE 22a, Income of Current Spouse or Domestic Partner: If a parent is currently married to or in a domestic partnership with someone other than the parent of the children for whom support is being determined, list the name and enter the income of the present spouse or domestic partner.

LINE 22b, Income of Other Adults In The Household: List the names and enter the incomes of other adults residing in the household.

LINE 22c, Gross income from overtime or from second jobs the party is asking the court to exclude per INCOME STANDARD #4, Income sources excluded from gross monthly income (see page 2).

LINE 22d, 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 22e, Income from Child Support: List the name of the children for whom support is received and enter the amount of the support income. Do not include the children for whom support is being determined.

LINE 22f, 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 (TANF), SSI, general assistance, food stamps and aid, and attendance allowances.)

LINE 22g, Other Income: Describe and enter the amount of any other income of the household. (Include income from gifts and prizes on this line.)

LINE 23, Nonrecurring Income: Describe and enter the amount of any income included in the calculation of gross income (LINE 1g) 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 24, Monthly Child Support Ordered for Other Children. List the names and ages and enter the amount of child support owed for other children, (not the children for whom support is being determined). Is the support paid? Check [ ] Yes or [ ] No.

LINE 25, 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 26, 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.) Also use this space to explain how you calculated the income and deductions in lines 1 and 2.

Guardianship Cases: When the children do not reside with any parent, the household income and resources of the children’s custodian(s) should be listed on line 26.

Washington State Child Support Schedule
Economic Table

Monthly Basic Support Obligation

Per Child

Repeat column heading

Combined Monthly Net Income	One Child Family	Two Children Family	Three Children Family	Four Children Family	Five Children Family
For income less than $1,000, the obligation is based upon the resources and living expenses of each household. Minimum support shall not be less than $50 per child per month except when allowed by RCW 26.19.065(2).					
1000	216	167	136	114	100
1100	238	184	150	125	110
1200	260	200	163	137	120
1300	281	217	177	148	130
1400	303	234	191	160	141
1500	325	251	204	171	151
1600	346	267	218	182	161
1700	368	284	231	194	171
1800	390	301	245	205	180
1900	412	317	258	216	190
2000	433	334	271	227	200
2100	455	350	285	239	210
2200	477	367	298	250	220
2300	499	384	311	261	230
2400	521	400	325	272	239
2500	543	417	338	283	249
2600	565	433	351	294	259
2700	587	450	365	305	269
2800	609	467	378	317	279
2900	630	483	391	328	288
3000	652	500	405	339	298
3100	674	516	418	350	308
3200	696	533	431	361	318
3300	718	550	444	372	328
3400	740	566	458	384	337
3500	762	583	471	395	347
3600	784	599	484	406	357
3700	803	614	496	416	366
3800	816	624	503	422	371
3900	830	634	511	428	377
4000	843	643	518	434	382
4100	857	653	526	440	388
4200	867	660	531	445	392
4300	877	668	537	450	396
4400	887	675	543	455	400
4500	896	682	548	459	404
4600	906	689	554	464	408
4700	916	697	559	469	412
4800	927	705	566	474	417
4900	939	714	573	480	422
5000	951	723	580	486	428

5100	963	732	587	492	433
5200	975	741	594	498	438
5300	987	750	602	504	443
5400	999	759	609	510	449
5500	1011	768	616	516	454
5600	1023	777	623	522	459
5700	1030	782	627	525	462
5800	1036	786	630	528	465
5900	1042	791	634	531	467
6000	1048	795	637	534	470
6100	1054	800	641	537	472
6200	1061	804	644	540	475
6300	1067	809	648	543	477
6400	1073	813	651	545	480
6500	1081	819	656	549	483
6600	1096	830	665	557	490
6700	1111	842	674	564	497
6800	1126	853	683	572	503
6900	1141	864	692	579	510
7000	1156	875	701	587	516
7100	1170	886	710	594	523
7200	1185	898	719	602	530
7300	1200	909	727	609	536
7400	1212	918	734	615	541
7500	1222	925	740	620	545
7600	1231	932	745	624	549
7700	1241	939	751	629	554
7800	1251	946	756	634	558
7900	1261	953	762	638	562
8000	1270	960	767	643	566
8100	1280	968	773	647	570
8200	1290	975	778	652	574
8300	1299	981	783	656	577
8400	1308	987	788	660	581
8500	1316	994	793	664	584
8600	1325	1000	797	668	588
8700	1334	1007	802	672	591
8800	1343	1013	807	676	595
8900	1352	1019	812	680	599
9000	1361	1026	817	684	602
9100	1370	1032	822	689	606
9200	1379	1040	828	694	611
9300	1387	1047	835	699	616
9400	1396	1055	841	705	620
9500	1405	1062	848	710	625
9600	1414	1069	854	716	630
9700	1423	1077	861	721	635
9800	1432	1084	867	727	639
9900	1441	1092	874	732	644
10000	1451	1099	879	737	648
10100	1462	1107	885	741	652

10200	1473	1114	890	745	656
10300	1484	1122	895	750	660
10400	1495	1129	900	754	664
10500	1507	1136	906	759	668
10600	1518	1144	911	763	672
10700	1529	1151	916	767	675
10800	1539	1159	921	772	679
10900	1542	1161	924	774	681
11000	1545	1164	926	776	683
11100	1548	1166	928	778	684
11200	1551	1169	931	780	686
11300	1554	1172	933	782	688
11400	1556	1174	936	784	690
11500	1559	1177	938	786	692
11600	1562	1179	940	788	693
11700	1565	1182	943	790	695
11800	1568	1184	945	792	697
11900	1571	1187	948	794	699
12000	1573	1190	950	796	700

The economic table is presumptive for combined monthly net incomes up to and including $12,000. When combined monthly net income exceeds $12,000, the court may exceed the maximum presumptive amount of support upon written findings of fact.

Washington State Child Support Schedule Worksheets

[ ] Proposed by [ ] (name) ____ [ ] State of WA (CSWP)
Or, [ ] Signed by the Judicial/Reviewing Officer. (CSW)

County ______________________________ **Case No**. _________________________________

Child/ren and Age/s: ____

Parents' names: ____________________________ _________________________________

(Column 1) (Column 2)

	Column 1	Column 2
Part I: Income (see Instructions, page 6)		
1. Gross Monthly Income		
a. Wages and Salaries	$	$
b. Interest and Dividend Income	$	$
c. Business Income	$	$
d. Maintenance Received	$	$
e. Other Income	$	$
f. Imputed Income	$	$
g. Total Gross Monthly Income (add lines 1a through 1f)	$	$
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. Mandatory Pension Plan Payments	$	$
f. Voluntary Retirement Contributions	$	$
g. Maintenance Paid	$	$
h. Normal Business Expenses	$	$
i. Total Deductions from Gross Income (add lines 2a through 2h)	$	$
3. Monthly Net Income (line 1g minus 2i)	$	$
4. Combined Monthly Net Income (add both parents' monthly net incomes from line 3)	$	
5. Basic Child Support Obligation Number of children: _______ x $___________ per child (enter total amount in box →)	$	

	Column 1	Column 2
6. Proportional Share of Income (divide line 3 by line 4 for each parent)	.	.
Part II: Basic Child Support Obligation (see Instructions, page 7)		
7. Each Parent's Basic Child Support Obligation without consideration of low income limitations. (Multiply each number on line 6 by line 5.)	$	$
8. Calculating low income limitations: Fill in only those that apply.		
Self-Support Reserve: (125% of the federal poverty guideline for a one-person family.)	$	
a. Is Combined Net Income Less Than $1,000? **If yes**, for each parent enter the presumptive $50 **per child**.	$	$
b. Is Monthly Net Income Less Than Self-Support Reserve? **If yes**, for that parent enter the presumptive $50 **per child**.	$	$
c. Is Monthly Net Income equal to or more than Self-Support Reserve? **If yes**, for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive $50 per child, whichever is greater.	$	$
9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive $50 per child.	$	$
Part III: Health Care, Day Care, and Special Child Rearing Expenses (see Instructions, page 8)		
10. 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 10a plus line 10b)	$	$
d. Combined Monthly Health Care Expenses (add both parents' totals from line 10c)	$	
11. Day Care and Special 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 11a through 11d)	$	$
12. Combined Monthly Total Day Care and Special Expenses (add both parents' day care and special expenses from line 11e)	$	
13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12)	$	
14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13)	$	$

	Column 1	Column 2
Part IV: Gross Child Support Obligation		
15. Gross Child Support Obligation (line 9 plus line 14)	$	$
Part V: Child Support Credits (see Instructions, page 9)		
16. 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 16a through 16c)	$	$
Part VI: Standard Calculation/Presumptive Transfer Payment (see Instructions, page 9)		
17. Standard Calculation (line 15 minus line 16d or $50 per child whichever is greater)	$	$
Part VII: Additional Informational Calculations		
18. 45% of each parent's net income from line 3 (.45 x amount from line 3 for each parent)	$	$
19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent)	$	$
Part VIII: Additional Factors for Consideration (see Instructions, page 9)		
20. Household Assets (List the estimated present value of all major household assets.)		
a. Real Estate	$	$
b. Investments	$	$
c. Vehicles and Boats	$	$
d. Bank Accounts and Cash	$	$
e. Retirement Accounts	$	$
f. Other (describe)	$	$
	$	$
21. Household Debt (List liens against household assets, extraordinary debt.)		
	$	$
	$	$
	$	$
	$	$
	$	$
22. Other Household Income		
a. Income Of Current Spouse or Domestic Partner (if not the other parent of this action) Name ______________________	$	$
Name ______________________	$	$

	Column 1	Column 2
b. Income Of Other Adults In Household Name ______________________________ Name ______________________________	 $ $	 $ $
c. Gross income from overtime or from second jobs the party is asking the court to exclude per Instructions, page 8 ______________________________ ______________________________	$	$
d. Income Of Child(ren) (if considered extraordinary) Name ______________________________ Name ______________________________	 $ $	 $ $
e. Income From Child Support Name ______________________________ Name ______________________________	 $ $	 $ $
f. Income From Assistance Programs Program ______________________________ Program ______________________________	 $ $	 $ $
g. Other Income (describe) ______________________________ ______________________________	 $ $	 $ $
23. Non-Recurring Income (describe) ______________________________ ______________________________	 $ $	 $ $
24. Monthly Child Support Ordered for Other Children		
Name/age: ______________________ Paid [ ] Yes [ ] No	$	$
Name/age: ______________________ Paid [ ] Yes [ ] No	$	$
Name/age: ______________________ Paid [ ] Yes [ ] No	$	$
25. Other Child(ren) Living In Each Household		
(First name(s) and age(s))		

26. Other Factors For Consideration

Other Factors for Consideration (continued) (attach additional pages as necessary)

Signature and Dates

I declare, under penalty of perjury under the laws of the State of Washington, the information contained in these Worksheets is complete, true, and correct.

Parent's Signature (Column 1)	Parent's Signature (Column 2)
Date City	Date City

Judicial/Reviewing Officer	Date

This worksheet has been certified by the State of Washington Administrative Office of the Courts. Photocopying of the worksheet is permitted.

Superior Court of Washington, County of ________________

In re: Petitioner/s (*person/s who started this case*): ________________________________ And Respondent/s (*other party/parties*): ________________________________	**No.** **Child Support Order** **☐ Temporary (TMORS)** **☐ Final (ORS)** **Clerk's action required: WSSR, 1**

Child Support Order

1. Money Judgment Summary

☐ No money judgment is ordered.

☐ *Summarize any money judgments from section **23** in the table below.*

Judgment for	**Debtor's name** (*person who must pay money*)	**Creditor's name** (*person who must be paid*)	**Amount**	**Interest**
Past due child support from __________ to ________			$	$
Past due medical support from __________ to ________			$	$
Past due children's exp. from ___________ to _______			$	$
Other amounts (*describe*):			$	$
Yearly Interest Rate for child support, medical support, and children's expenses: 12%. For other judgments: ______% (*12% unless otherwise listed*)				
Lawyer (*name*):	Represents (*name*):			
Lawyer (*name*):	Represents (*name*):			

➢ ***Findings and Orders***

2. The court orders child support as part of this family law case. This is a (*check one*):

☐ temporary order. ☐ final order.

3. The *Child Support Schedule Worksheets* attached or filed separately are approved by the court and made part of this order.

4. Parents' contact and employment information

Each parent must fill out and file with the court a *Confidential Information* form (FL All Family 001) including personal identifying information, mailing address, home address, and employer contact information.

Important! If you move or get a new job any time while support is still owed, you must:

- Notify the Support Registry, and
- Fill out and file an updated *Confidential Information* form with the court.

Warning! Any notice of a child support action delivered to the last address you provided on the *Confidential Information* form will be considered adequate notice, if the party trying to serve you has shown diligent efforts to locate you.

5. Parents' Income

Parent (*name*): ____________________	**Parent** (*name*): ____________________
Net monthly income $ ______________. (*line 3 of the Worksheets*) This income is (*check one*): ☐ imputed to this parent. (*Skip to* **6**.) ☐ this parent's actual income (*after any exclusions approved below*).	**Net monthly income $** ______________. (*line 3 of the Worksheets*) This income is (*check one*): ☐ imputed to this parent. (*Skip to* **6**.) ☐ this parent's actual income (*after any exclusions approved below*).
Does this parent have income from overtime or a second job? ☐ No. (*Skip to* **6**.) ☐ Yes. (*Fill out below.*) Should this income be excluded? (*check one*): ☐ No. The court has **included** this income in this parent's gross monthly income on line 1 of the *Worksheets*. ☐ Yes. This income should be **excluded** because: ▪ This parent worked over 40 hours per week averaged over 12 months, and ▪ That income was earned to pay for ☐ current family needs ☐ debts from a past relationship ☐ child support debt, and ▪ This parent will stop earning this extra income after paying these debts. The court has **excluded $** __________ from this parent's gross monthly income on line 1 of the *Worksheets*. ☐ Other findings: ____________________ ____________________ ____________________ ____________________ ____________________	**Does this parent have income from overtime or a second job?** ☐ No. (*Skip to* **6**.) ☐ Yes. (*Fill out below.*) Should this income be excluded? (*check one*): ☐ No. The court has **included** this income in this parent's gross monthly income on line 1 of the *Worksheets*. ☐ Yes. This income should be **excluded** because: ▪ This parent worked over 40 hours per week averaged over 12 months, and ▪ That income was earned to pay for ☐ current family needs ☐ debts from a past relationship ☐ child support debt, and ▪ This parent will stop earning this extra income after paying these debts. The court has **excluded $** __________ from this parent's gross monthly income on line 1 of the *Worksheets*. ☐ Other findings: ____________________ ____________________ ____________________ ____________________ ____________________

6. Imputed Income

To calculate child support, the court may ***impute*** *income to a parent:*

- *whose income is unknown, or*
- *who the court finds is unemployed or under-employed by choice.*

Imputed income is not actual income. It is an assigned amount the court finds a parent could or should be earning. (*RCW 26.19.071*(*6*))

Parent (*name*)*:* ____________________	**Parent** (*name*)*:* ____________________
☐ Does not apply. This parent's actual income is used. (*Skip to* **7**.)	☐ Does not apply. This parent's actual income is used. (*Skip to* **7**.)
☐ This parent's monthly net income is imputed because (*check one*)*:* ☐ this parent's income is unknown. ☐ this parent is voluntarily unemployed. ☐ this parent is voluntarily under-employed. ☐ this parent works full-time but is purposely under-employed to reduce child support. ☐ this parent is currently enrolled in high school full-time and is voluntarily unemployed or under-employed. The imputed amount is based on the information below: (*Options are listed in order of required priority. The court used the first option possible based on the information it had unless a presumed option was rebutted.*) ☐ Pay for 20 hours per week at the minimum wage where this parent lives because this parent is enrolled in high school full-time and is voluntarily unemployed or under-employed. ☐ Full-time pay at current pay rate. ☐ Full-time pay based on reliable information about past earnings. ☐ Full-time pay based on incomplete or irregular information about past earnings. ☐ Pay for 32 hours per week at the minimum wage where this parent lives because this parent: ☐ recently graduated from high school. ☐ is on TANF now, or recently came off TANF, public assistance, SSI, or disability. ☐ was recently incarcerated. ☐ Full-time pay at the minimum wage where the parent lives because this parent (*check all that apply*)*:* ☐ recently worked at minimum wage jobs. ☐ has never been employed. ☐ does not have information about past earnings.	☐ This parent's monthly net income is imputed because (*check one*)*:* ☐ this parent's income is unknown. ☐ this parent is voluntarily unemployed. ☐ this parent is voluntarily under-employed. ☐ this parent works full-time but is purposely under-employed to reduce child support. ☐ this parent is currently enrolled in high school full-time and is voluntarily unemployed or under-employed. The imputed amount is based on the information below: (*Options are listed in order of required priority. The court used the first option possible based on the information it had unless a presumed option was rebutted.*) ☐ Pay for 20 hours per week at the minimum wage where this parent lives because this parent is enrolled in high school full-time and is voluntarily unemployed or under-employed. ☐ Full-time pay at current pay rate. ☐ Full-time pay based on reliable information about past earnings. ☐ Full-time pay based on incomplete or irregular information about past earnings. ☐ Pay for 32 hours per week at the minimum wage where this parent lives because this parent: ☐ recently graduated from high school. ☐ is on TANF now, or recently came off TANF, public assistance, SSI, or disability. ☐ was recently incarcerated. ☐ Full-time pay at the minimum wage where the parent lives because this parent (*check all that apply*)*:* ☐ recently worked at minimum wage jobs. ☐ has never been employed. ☐ does not have information about past earnings.

Parent (*name*): ______________________	**Parent** (*name*): ______________________
☐ Table of Median Net Monthly Income. ☐ Other (*specify*): ______________________ ______________________	☐ Table of Median Net Monthly Income. ☐ Other (*specify*): ______________________ ______________________

7. Limits affecting the monthly child support amount

☐ Does not apply. The monthly amount was not affected by the upper or lower limits in RCW 26.19.065.

☐ The monthly amount has been affected by (*check all that apply*):

☐ **Low-income limits.** The self-support reserve and presumptive minimum payment have been calculated in the *Worksheets,* lines 8.a. - c.

☐ **The 45% net income limit.** The court finds that the paying parent's child support obligations for their biological and legal children are more than 45% of their net income (*Worksheets* line 18). Based on the children's best interests and the parents' circumstances, it is (*check one*): ☐ fair. ☐ **not** fair to apply the 45% limit. (*Describe both parents' situations*):

____

____

____

☐ **Combined Monthly Net Income over $12,000.** Together, the parents earn more than $12,000 per month (*Worksheets* line 4). The child support amount (*check one*):

☐ is the presumptive amount from the economic table.

☐ is **more** than the presumptive amount from the economic table because (*specify*):

____

____

____

8. Standard Calculation

Parent Name	*Standard calculation worksheets line 17*
	$
	$

☐ **Check here if there is a residential split** – (each parent has at least one of the children from this relationship living with them most of the time.)

These children (*names and ages*):	These children (*names and ages*):
Live with (*parent's name*):	Live with (*parent's name*):

The standard calculation for the parent paying support is $______________. This is from (*check one*)*:*

☐ The *Attachment for Residential Split Adjustment* (*Arvey calculation*), line G (form WSCSS–Attachment for RSA). This *Attachment* to the *Child Support Schedule Worksheets* is approved by the court and made part of this Order.

☐ Other calculation (*specify method and attach Worksheet/s*)*:* ___________________

____

____.

9. Deviation from standard calculation

Should the monthly child support amount be different from the standard calculation?

☐ **No** – The monthly child support amount ordered in section **10** is the **same** as the standard calculation listed in section **8** because (*check one*)*:*

☐ No one asked for a deviation from the standard calculation. (*Skip to **10**.*)

☐ There is not a good reason to approve the deviation requested by (*name/s*)*:* _____ _________________. The facts supporting this decision are (*check all that apply*)*:*

☐ detailed in the *Worksheets*, Part VIII, lines 20 through 26.

☐ the parent asking for a deviation:

☐ has a new spouse or domestic partner with income of $______________________________.

☐ lives in a household where other adults have income of $______________________________.

☐ has income from overtime or a second job that was excluded in section **5** above.

☐ other (*specify*)*:* ____.

☐ **Yes** – The monthly child support amount ordered in section **10** is **different** from the standard calculation listed in section **8** because (*check all that apply*)*:*

☐ A parent or parents in this case has:

☐ children from other relationships.

☐ paid or received child support for children from other relationships.

☐ gifts, prizes, or other assets.

☐ income that is not regular (non-recurring income) such as bonuses, overtime, etc.

☐ unusual unplanned debt (extraordinary debt not voluntarily incurred).

☐ tax planning considerations that will not reduce the economic benefit to the children.

☐ very different living costs, which are beyond their control.

☐ The children in this case:

☐ spend significant time with the parent who owes support. The non-standard amount still gives the other parent's household enough money for the children's basic needs. The children do not get public assistance (TANF).

☐ have extraordinary income.

☐ have special needs because of a disability.

☐ have special medical, educational, or psychological needs.

☐ There are (or will be) costs for court-ordered reunification or a voluntary placement agreement.

☐ The parent who owes support has shown it is not fair to have to pay the $50 per child presumptive minimum payment.

☐ The parent who is owed support has shown it is not fair to apply the self-support reserve (calculated on lines 8.a. – c. of the *Worksheets*).

☐ Other reasons: ____

____

The facts that support the reasons checked above are (*check all that apply*):

☐ detailed in the *Worksheets*, Part VIII, lines 20 through 26.

☐ the parent asking for a deviation:

- ☐ has a new spouse or domestic partner with income of $________________.
- ☐ lives in a household where other adults have income of $_______________.
- ☐ has income from overtime or a second job that was excluded in section **5** above.

☐ as follows: ____

____

10. Monthly child support amount (transfer payment)

After considering the standard calculation in section **8**, and whether or not to apply a deviation in section **9**, the court orders the following monthly child support amount (transfer payment).

☐ (*Name*): ________________________________ must pay child support to (*name*): ______________________ each month as follows for the children listed below (*add lines for additional children if needed*):

Child's Name	Age	Amount
1.		$
2.		$
3.		$
4.		$
5.		$
Total monthly child support amount:		**$**

☐ **Residential Split** – Each parent has at least one of the children from this relationship living with them most of the time. (*Name*): __________________________ must pay child support to (*name*): ___________________________ each month as follows:

Total monthly child support amount: **$**

11. Starting date and payment schedule

The monthly child support amount must be paid starting (*month, year*): ______________ on the following payment schedule:

☐ in one payment each month by the ___ day of the month.

☐ in two payments each month: ½ by the ______ and ½ by the _____ day of the month.

☐ other (*specify*): ____

____

____

12. Step increase or decrease (for modifications or adjustments only)

☐ Does not apply.

☐ **Approved** – The court is changing a final child support order. The monthly child support amount is increasing or decreasing by more than 30 percent from the last final child support order. This causes significant financial hardship to the parent who owes or receives support, so the increase will be applied in two equal steps:

- On (*date*): ________________, six months after the Starting Date in section **11**, the monthly child support amount will be the full amount listed in section **10**.
- For 6 months from the Starting Date in section **11** above, the monthly child support amount will be an amount exactly half way between the old monthly amount and the new monthly amount for a total of $_____________________ each month.

☐ **Denied** – The court is changing a final child support order (*check one*):

☐ but the monthly payment increased or decreased by less than 30%.

☐ and the monthly payment increased by more than 30%, but this does not cause a significant hardship to the parent who owes support.

☐ and the monthly payment decreased by more than 30%, but this does not cause a significant hardship to the parent who receives support.

13. Periodic Adjustment

☐ Child support may be changed according to state law. The court is not ordering a specific periodic adjustment schedule below.

☐ Any party may ask the court to adjust child support periodically on the following schedule **without** showing a substantial change of circumstances:

The *Motion to Adjust Child Support Order* may be filed:

☐ every ____ months.

☐ on (*date/s*): ____

☐ other (*describe condition or event*): _______________________________

____

Important! *A party must file a Motion to Adjust Child Support Order (form FL Modify 521), and the court must approve a new Child Support Order for any adjustment to take effect.*

☐ Deadlines, if any (*for example, deadline to exchange financial information, deadline to file the motion*): ____

____

14. Payment Method (*check either Registry or Direct Pay*)

☐ **Registry** – Send payment to the Washington State Support Registry. The Division of Child Support (DCS) will forward payments to the person owed support and keep records of all payments.

Address for payment: Washington State Support Registry
PO Box 45868, Olympia, WA 98504

Phone number/s: 1 (800) 922-4306 or 1 (800) 442-5437

> ***Important!*** *If you are ordered to send your support payments to the Washington State Support Registry, and you pay some other person or organization, you will* ***not*** *get credit for your payment.*

DCS Enforcement (*if Registry is checked above*):

☐ DCS will **enforce** this order because (*check all that apply*):

- ☐ this is a public assistance case.
- ☐ one of the parties has already asked DCS for services.
- ☐ one of the parties has asked for DCS services by signing the application statement at the end of this order (above the *Warnings*).

☐ DCS will **not** enforce this order unless one of the parties applies for DCS services or the children go on public assistance.

☐ **Direct Pay** – Send payment to the other parent or non-parent custodian by:

☐ mail to: ____
Street Address or PO Box *City* *State* *Zip*

or any new address the person owed support provides to the parent who owes support. (*This does not have to be a home address.*)

☐ other method: ____

____

____

15. Enforcement through income withholding (garnishment)

DCS or the person owed support can collect the support owed from the income, earnings, assets, or benefits of the parent who owes support, and can enforce liens against real or personal property as allowed by any state's child support laws without notice to the parent who owes the support.

If this order is ***not*** *being enforced by DCS and the person owed support wants to have support paid directly from the employer, the person owed support must ask the court to sign a separate income withholding order requiring the employer to withhold income and make payments.* (*Chapter 26.18 RCW.*)

Income withholding may be delayed until a payment becomes past due if the court finds good reason to delay.

☐ Does not apply. There is no good reason to delay income withholding.

☐ Income withholding will be **delayed** until a payment becomes past due because (*check one*):

☐ the child support payments are enforced by DCS, and there are good reasons in the children's best interest **not** to withhold income at this time. If this is a case about changing child support, previously ordered child support has been paid on time.

List the good reasons here: ____________________

____

☐ the child support payments are **not** enforced by DCS and there are good reasons **not** to withhold income at this time.

List the good reasons here: ____________________

____

☐ the court has approved the parents' written agreement for a different payment arrangement.

16. Temporary reduction if incarcerated (abatement)

Important! *Read Support Abatement Warnings at the end of this order.*

If the person who owes support is incarcerated:

- The total monthly child support amount may be temporarily reduced to $10 while the person who owes support is in jail, prison, or a correctional facility for at least six months (or serving a sentence of more than six months), and has no income or assets available to pay the support.
- If reduced, the support amount will be $10 a month.
- Beginning the fourth month after the person who owes support is released, support will be 50% of the original amount, or $50 per child, whichever is more.
- One year after release, support will return to the original amount in section 10.
- Reinstatement of the support amount at 50% does not automatically apply, if a *Petition to Modify Child Support Order* is filed during the period of abatement.

☐The person who owes support qualifies for abatement. Monthly child support is temporarily reduced (abated) to $10 and will be reinstated as described above.

17. End date for support

Support must be paid for each child until the court signs a different order or (*check one*):

☐ the child turns 18 or is no longer enrolled in high school, whichever happens last, unless the court makes a different order in section **18**.

☐ the child turns 18 or is emancipated, unless the court makes a different order in section **18**.

☐ after (*child's name*): ____________________ turns 18. Based on information available to the court, it is expected that this child will be unable to support them self and will remain dependent past the age of 18. Support must be paid until (*check one*):

☐ this child is able to support themselves and is no longer dependent on the parents.

☐ other: ____________________

☐ other (*specify*): ____________________

____

____

18. Post-secondary educational support (for college or vocational school)

☐ **Reserved** – A parent or non-parent custodian may ask the court for post-secondary educational support at a later date without showing a substantial change of circumstances by filing a *Petition to Modify Child Support Order* (form FL Modify 501). The *Petition* must be filed *before* child support ends as listed in section **17**.

☐ **Granted** – The parents must pay for the children's post-secondary educational support. Post-secondary educational support may include support for the period after high school and before college or vocational school begins. The amount or percentage each person must pay (*check one*)*:*

- ☐ will be decided later. The parties may make a written agreement or ask the court to set the amount or percentage by filing a *Petition to Modify Child Support Order* (form FL Modify 501)*.*
- ☐ is as follows (*specify*)*:* ____

  ____

☐ **Denied** – The request for post-secondary educational support is denied.

☐ Other (*specify*)*:* ____

____

____

19. Tax Issues

> ***Important!*** *Although personal tax exemptions are currently suspended under federal law through tax year 2025, other tax benefits may flow from claiming a child as dependent.*

☐ The parties will follow the law and IRS rules about claiming children on tax forms.

☐ The parties have the right to claim the children as their dependents for purposes of personal tax exemptions and associated tax credits on their tax forms as follows (*check one*)*:*

- ☐ Every year – (*name*)*:* ____

  has the right to claim (*children's names*)*:* ______________________________;

  and (*name*)*:* ____

  has the right to claim (*children's names*)*:* ______________________________.

- ☐ Alternating – (*name*)*:* ____

  has the right to claim the children for (*check one*)*:* ☐even ☐ odd year and (*name*)*:*

  ____

  has the right to claim the children for the opposite years.

- ☐ Other (*specify*)*:* ____

  ____

For tax years when a non-custodial parent has the right to claim the children, the parents **must** cooperate to fill out and submit IRS Form 8332 in a timely manner.

20. Medical Support

Important! *Read the Medical Support Warnings at the end of this order. Medical Support includes health insurance* (*both public and private*) *and cash payments towards premiums and uninsured medical expenses.*

☐ The court is not ordering how healthcare coverage must be provided for the children because the court does not have enough information to determine the availability of accessible healthcare coverage for the children (coverage that could be used for the children's primary care). The law requires every parent to provide or pay for medical support. DCS or any parent can enforce this requirement. (*Skip to **21**.*)

☐ **Private health insurance ordered**. (*Name*)*:* ________________________ must pay the premium to provide health insurance coverage for the children. The court has considered the needs of the children, the cost and extent of coverage, and the accessibility of coverage.

☐ The other parent must pay their proportional share* of the premium paid. Health insurance premiums (*check one*)*:*

☐ are included on the *Worksheets* (line 14). No separate payment is needed.

☐ are **not** included on the *Worksheets*. Separate payment is needed. A parent or non-parent custodian may ask DCS or the court to enforce payment for the proportional share.

* *Proportional share is each parent's percentage share of the combined net income from line 6 of the Child Support Schedule Worksheets.*

☐ The other parent is **not** ordered to pay for any part of the children's insurance because (*explain*)*:* ____

____

A parent cannot be excused from providing health insurance coverage through an employer or union solely because the child receives public healthcare coverage.

☐ A parent has been ordered to pay an amount that is more than 25% of their basic support obligation (*Worksheets,* line 19). The court finds this is in the children's best interest because: ____

____

A parent cannot be ordered to pay an amount towards healthcare coverage premiums that is more than 25% of their basic support obligation (*Worksheets, line 19*) *unless the court finds it is in the best interest of the children.*

☐ **Public healthcare coverage**. (*Name*)*:* __________________________ has enrolled the child in public healthcare coverage and does not have available at no cost, accessible health insurance coverage through an employer or union.

☐ The other parent must enroll the child in accessible health insurance coverage through their employer or union up to 25% of their basic support obligation.

☐ The other parent must pay their proportional share* of the premium for public healthcare coverage for the child. Public healthcare premiums (*check one*)*:*

☐are included on the *Worksheets* (line 14). No separate payment is needed.

☐ are **not** included on the *Worksheets*. Separate payment is needed. A parent or non-parent custodian may ask DCS or the court to enforce payment for the proportional share.

* *Proportional share is each parent's percentage share of the combined net income from line 6 of the Child Support Schedule Worksheets.*

☐ The other parent is **not** ordered to pay for any part of the children's healthcare coverage because (*explain*): ______________________________

____

A parent cannot be excused from providing health insurance coverage through an employer or union solely because the child receives public healthcare coverage.

☐ A parent has been ordered to pay an amount that is more than 25% of their basic support obligation (*Worksheets,* line 19). The court finds this is in the children's best interest because: ______________________________

____

☐ Other (*specify*): ______________________________

21. Healthcare coverage if circumstances change or court has not ordered

If the parties' circumstances change, or if the court is not ordering how healthcare coverage must be provided for the children in section **20**:

- A parent, non-parent custodian, or DCS can enforce the medical support requirement.
- If a parent does not provide proof of accessible healthcare coverage (coverage that can be used for the children's primary care), that parent must:
  - Get (or keep) insurance through their work or union, unless the insurance costs more than 25% of their basic support obligation (line 19 of the *Worksheets*),
  - Pay their share of the other parent's monthly premium up to 25% of their basic support obligation (line 19 of the *Worksheets*), or
  - Pay their share of the monthly cost of any public healthcare coverage, such as Apple Health or Medicaid, which is assigned to the state.

22. Children's expenses <u>not</u> included in the monthly child support amount

Uninsured medical expenses – Each parent is responsible for a share of uninsured medical expenses as ordered below. Uninsured medical expenses include premiums, co-pays, deductibles, and other healthcare costs not paid by healthcare coverage.

Children's Expenses for:	Parent (*name*): ____________ pays monthly	Parent (*name*): ____________ pays monthly	Make payments to: Person who pays the expense	Make payments to: Service Provider
Uninsured medical expenses	Proportional Share*	Proportional Share*	☐	☐

* *Proportional Share is each parent's percentage share of the combined net income from line 6 of the Child Support Schedule Worksheets.*

Other shared expenses (*check one*):

☐ Does not apply. The monthly amount covers all expenses, except healthcare expenses.

☐ The parents will share the cost of the expenses listed below (*check all that apply*)):

Children's Expenses for:	Parent (*name*): ____________ pays monthly	Parent (*name*): ____________ pays monthly	Make payments to: Person who pays the expense	Make payments to: Service Provider
☐ Day care: ____________ ____________	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐	☐
☐ Education: ____________ ____________	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐	☐
☐ Long-distance transportation: ____________ ____________	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐	☐
☐ Other (*specify*): ____________ ____________	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐ Proportional Share* ☐ $__________ ☐ ________%**	☐	☐

* *Proportional Share is each parent's percentage share of the combined net income from line 6 of the Child Support Schedule Worksheets.*

** *If any percentages ordered are different from the Proportional Share, explain why:*

____

____

____

____

☐ Other (*give more detail about covered expenses here, if needed*): ______________

____

____

____

A person receiving support can ask DCS to collect:

- expenses owed directly to them.
- reimbursement for expenses the person providing support was ordered to pay.
- an order for a money judgment from the court.

23. <u>Past due</u> child support, medical support and other expenses

☐ This order does not address any past due amounts or interest owed.

☐ As of (*date*): ____________________, no parent owes (*check all that apply*):

☐ past due child support
☐ past due medical support
☐ past due other expenses
☐ interest on past due child support
☐ interest on past due medical support
☐ interest on past due other expenses

to (*check all that apply*): ☐the other parent or non-parent custodian ☐ the state.

☐ The court orders the following **money judgments** (*summarized in section **1** above*):

Judgment for	**Debtor's name** (*person who must pay money*)	**Creditor's name** (*person who must be paid*)	**Amount**	**Interest**
☐ Past due child support from ________ to __________			$	$
☐ Past due medical support (*health insurance & healthcare costs not covered by insurance*) from ________ to __________			$	$
☐ Past due expenses for: ☐day care ☐education ☐long-distance transp. from ________ to __________			$	$
☐ Other (*describe*):			$	$

The **interest rate** for child support judgments is 12%.

☐ Other (*specify*): ____

____

____

____

24. Overpayment caused by change

☐ Does not apply.

☐ The *Order* signed by the court today or on date: ______________________ caused an overpayment of $______________.

☐ (*Name*): ______________________________ shall repay this amount to (*Name*): ______________________________ by (*date*): ____________.

☐ The overpayment shall be credited against the monthly support amount owed each month at the rate of $___________ each month until paid off.

☐ Other (*specify*): ____

____

____

____

25. Other Orders

All of the *Warnings* below are required by law and are incorporated and made part of this order.

☐ Other (*specify*): ______________________________

____

Ordered.

Dated: ____________________ ▶ ______________________________

Judge or Commissioner

Petitioner and Respondent or their lawyers fill out below:

This document (*check any that apply*):
☐ is an agreement of the parties
☐ is presented by me
☐ may be signed by the court without notice to me

▶ ______________________________
Petitioner signs here **or** lawyer signs here + WSBA No.

____
Print Name Date

This document (*check any that apply*):
☐ is an agreement of the parties
☐ is presented by me
☐ may be signed by the court without notice to me

▶ ______________________________
Respondent signs here **or** lawyer signs here + WSBA No.

____
Print Name Date

☐ **If any parent or child received public assistance:**

The state Department of Social and Health Services was notified about this order through the Prosecuting Attorney's office, and has reviewed and approved the following:

☐ child support ☐ medical support
☐ past due child support ☐ other (*specify*): ____________________

▶ ____________________ ____________________ __________
Deputy Prosecutor signs here Print name and WSBA No. Date

☐ **Parent or Non-Parent Custodian applies for Division of Child Support enforcement services:**

I ask the DCS to enforce this order. I understand that DCS will keep $35 each year as a fee if DCS collects more than $550, unless I ask to be excused from paying this fee in advance. (*You may call DCS at 1-800-442-5437. DCS will **not** charge a fee if you have ever received TANF, tribal TANF, or AFDC.*)

▶ ____________________ ____________________ __________
Parent or Non-Parent Custodian signs here (lawyer cannot sign for party) Print name Date

All the warnings below are required by law and are part of the order. Do not remove.

Warnings!

If you don't follow this child support order…

- DOL or other licensing agencies may deny, suspend, or refuse to renew your licenses, including your driver's license and business or professional licenses, and
- Dept. of Fish and Wildlife may suspend or refuse to issue your fishing and hunting licenses and you may not be able to get permits. (*RCW 74.20A.320*)

If you <u>receive</u> child support…

You may have to:

- Document how that support and any cash received for the children's healthcare was spent.
- Repay the other parent for any daycare or special expenses included in the support if you didn't actually have those expenses. (*RCW 26.19.080*)

Support Abatement Warnings!

The Division of Child Support (DCS), the person required to pay support, the payee under this order, or the person entitled to receive support **may ask the court or DCS to temporarily reduce** child support to $10 per month when the person required to pay support is in jail, prison, or a correctional facility for at least six months, or serving a sentence of more than six months.

There is a rebuttable presumption that an incarcerated person cannot pay child support. DCS, the payee under this order, or the person receiving the support may overcome the presumption by showing that the person required to pay support has income or other assets available to pay support.

When a request for abatement is made, DCS will review its records and other available information, and decide if abatement is appropriate. DCS will send notice of the decision to the person required to pay support, and to the payee under this order or the person entitled to receive support. Any of those persons may object to DCS's decision.

If at any point during the period of incarceration, a person or DCS later learns of income or other assets available to pay support, a request to terminate or reverse the abatement may be made through DCS or the Office of Administrative Hearings.

Medical Support Warnings!

The parents must keep the Support Registry informed about whether they have access to healthcare coverage for the children at a reasonable cost and to provide the policy information for any such coverage.

If you are ordered to <u>provide</u> children's healthcare coverage…

You have **20 days** from the date of this order to send:

- proof that the children are covered , or
- proof that healthcare coverage is not available as ordered.

Send your proof to the other parent or to the Support Registry (if your payments go there).

If you do **not** provide proof of healthcare coverage:

- The other parent or the support agency may contact your employer or union, without notifying you, to ask for direct enforcement of this order (*RCW 26.18.170*), and
- The other parent may:
  - Ask the DCS for help,
  - Ask the court for a contempt order, or
  - File a Petition in court.

Don't cancel your employer or union health insurance for your children unless the court approves or your job ends, and you no longer qualify for insurance as ordered in section **20**.

If an insurer sends you payment for a medical provider's service:

- you must send it to the medical provider if the provider has not been paid; or
- you must send the payment to whoever paid the provider if someone else paid the provider; or
- you may keep the payment if you paid the provider.

If the children have public healthcare coverage, the state can make you pay for the cost of the monthly premium.

Always inform the Support Registry and any parent if your access to healthcare coverage changes or ends.