

## Child Care, Medical Costs, Imputation of Income

<b>Alabama</b>	<b>Child care</b>	Added to basic support obligation and apportioned by % adjusted gross income.
	<b>Medical insurance</b>	Added to basic support obligation and apportioned by % adjusted gross income.
	<b>Uninsured medical costs</b>	Support schedule presumes \$250 per child per year. Courts may apportion excess.
	<b>Imputation of income</b>	Imputation involves determination of earning capacity.
<b>Alaska</b>	<b>Child care</b>	Work related child care expenses for the children in the current action are deducted from total income. Otherwise there is no mention, therefore assumed to be included in schedule.
	<b>Medical insurance</b>	Allocate insurance costs equally unless court orders otherwise for good cause. Obligor's portion is added to obligation if obligee is to provide insurance; obligee's portion is subtracted from the obligation if the obligor is to provide insurance.
	<b>Uninsured medical costs</b>	Up to \$5000 shared equally. Excess may be apportioned based on financial circumstances when the expense is incurred.
	<b>Imputation of income</b>	May use potential income, based on work history, qualifications and job opportunities; cannot be used for a parent caring for a child under two years old.
<b>Arizona</b>	<b>Child care</b>	Added to basic support obligation and apportioned by income. The court may adjust the child care cost to apportion the benefit from the dependent tax credit.
	<b>Medical insurance</b>	Added to basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Apportioned by the court.
	<b>Imputation of income</b>	Attribute income up to parent's earning capacity. Attribute at least minimum wage to an obligor; if attributing to an obligee, court may attribute appropriate child care expenses.
<b>Arkansas</b>	<b>Child care</b>	Is a relevant factor for deviation.
	<b>Medical insurance</b>	Court is to provide for the children's health care needs in addition to the award of support
	<b>Uninsured medical costs</b>	Are relevant factors for deviation.
	<b>Imputation of income</b>	Court may attribute income up to earning capacity, but at least minimum wage.
<b>California</b>	<b>Child care</b>	Added to basic support obligation and apportioned 50/50 or % net disposable income.
	<b>Medical insurance</b>	Health insurance or health plan premiums for the parent and any children the parent is obligated to support are deducted from gross income to determine net disposable income.
	<b>Uninsured medical costs</b>	Added to basic support obligation and apportioned 50/50 or % net disposable income.
	<b>Imputation of income</b>	Court may consider the earning capacity of a parent in lieu of the parent's income.
<b>Colorado</b>	<b>Child care</b>	Net child care costs are added to basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Premium is added to basic support obligation and apportioned by income. If the obligor is providing insurance the total premium is deducted from obligor's support total.
	<b>Uninsured medical costs</b>	Amounts over \$250 per child per year are extraordinary medical expenses, which are added to the support and apportioned by income.
	<b>Imputation of income</b>	If a parent is voluntarily unemployed or underemployed the court may use potential income.

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<b>Connecticut</b>	<b>Child care</b>	Added to basic support obligation and apportioned by income; may be a weekly dollar amount in some circumstances; subject to special rules for low-income obligors.
	<b>Medical insurance</b>	Premium is subtracted from the gross income of the parent who pays it.
	<b>Uninsured medical costs</b>	Added to the basic support and apportioned by income.
	<b>Imputation of income</b>	no mention.
<b>Delaware</b>	<b>Child care</b>	Actual work related costs are added to basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Premiums paid by either parent and regardless of who is covered are deductible.
	<b>Uninsured medical costs</b>	CP is presumptively responsible for the first \$350 per year; additional amounts are apportioned by income.
	<b>Imputation of income</b>	Based on earning capacity. If no better information, amount is at least the amount of the other parent. Presumptive minimum is the greater of state minimum wage, federal minimum wage or \$7.50/hr.
<b>District of Columbia</b>	<b>Child care</b>	Reasonable expenses incurred due to employment or education of either parent are apportioned by income and added to each parent's share of the basic support.
	<b>Medical insurance</b>	Premiums paid by either parent are apportioned by income and added to each parent's share of the basic support.
	<b>Uninsured medical costs</b>	Amounts in excess of \$250 per year per child are apportioned by income and added to each parent's share of the basic support.
	<b>Imputation of income</b>	Allows imputation of income but does not state specific financial basis.
<b>Florida</b>	<b>Child care</b>	Costs incurred by either parent are added to the basic support and apportioned; costs prepaid by a parent are deducted from that parent's obligation.
	<b>Medical insurance</b>	Insurance costs are added to basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Costs are added to basic support and apportioned by income.
	<b>Imputation of income</b>	Uses employment potential and probable earnings level; if no information, automatic imputation based on median income of year-round full time workers per Census reports.
<b>Georgia</b>	<b>Child care</b>	Enter the costs for each parent in the column of the parent actually paying the cost; add to basic support obligation and apportioned by income share.
	<b>Medical insurance</b>	Added to basic support obligation and apportioned by income share.
	<b>Uninsured medical costs</b>	The cost is not fixed in the order, but obligation is allocated by income share.
	<b>Imputation of income</b>	Use 40 hours per week at minimum wage.

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<b>Hawaii</b>	<b>Child care</b>	Added to basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Actual premium for the children is added to basic support obligation and apportioned by income share. If no insurance, separate order for cash medical. Use either amount to determine child support need.
	<b>Uninsured medical costs</b>	Not mentioned in current guidelines; but cash medical may be used for uncovered costs.
	<b>Imputation of income</b>	Earning capacity in the local job market; 30 hours minimum wage for a stay-at-home parent when all children are over 3 years of age.
<b>Idaho</b>	<b>Child care</b>	Added to basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Actual cost paid by either party is prorated between parents by income; generally added to the basic obligation and paid directly between the parties, but each share may be either added to or credited against basic support.
	<b>Uninsured medical costs</b>	Same as medical insurance.
	<b>Imputation of income</b>	Determine employment potential and probable earnings based on history, qualifications, and community opportunities and earnings. Student loans may be considered for a student parent.
<b>Illinois</b>	<b>Child care</b>	Not mentioned.
	<b>Medical insurance</b>	Premiums are deducted from gross income; court may order obligor to reimburse obligee for premium up to 100% depending on circumstances. Cost is an added obligation.
	<b>Uninsured medical costs</b>	Court may order payment of expenses not covered by insurance
	<b>Imputation of income</b>	Not mentioned.
<b>Indiana</b>	<b>Child care</b>	Child care is deducted from total weekly adjusted income to determine the amount of income used for BSO. Added to basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Support schedule includes ordinary health expenses up to 6% of basic obligation. Amounts in excess of 6% are apportioned by income, but is a separate calculation from basic support.
	<b>Imputation of income</b>	May attribute potential income, considering earning capacity, historical information, and specific case factors. If appropriate to attribute income, but there is no other information, use the federal minimum wage.

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<b>Iowa</b>	<b>Child care</b>	Child care cost is a deduction from gross income to determine adjusted net income.
	<b>Medical insurance</b>	Court adds the sum certain amount of the medical premium to the child support or the cash medical amount per table in lieu of medical premium. Cash medical is a deduction from gross income.
	<b>Uninsured medical costs</b>	CP pays the first \$250/child/year up to \$800 for all children. Excess amounts are apportioned by income.
	<b>Imputation of income</b>	Court not to use earning capacity unless written determination that substantial injustice would occur or adjustment is necessary to provide for needs of the children.
<b>Kansas</b>	<b>Child care</b>	Actual amounts added to the support obligation and apportioned by income. Projected amounts are reduced by the anticipated tax credit (federal and state) before entry on the worksheets. Amount paid by particular parent is a credit on that parent's obligation.
	<b>Medical insurance</b>	Added to the gross support obligation and apportioned by income. Premium paid by particular parent is a credit on that parent's obligation
	<b>Uninsured medical costs</b>	Apportioned by income.
	<b>Imputation of income</b>	Impute income of at least 40 hours/wk at federal minimum wage. May use employment potential and probable earnings based on history, skills and community opportunities.
<b>Kentucky</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income. Projected child care costs are reduced by tax credits (state and federal) for child care before adding to support.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income. If a parent has 100% of the combined monthly adjusted gross income, that parent entitled to deduct full premium paid.
	<b>Uninsured medical costs</b>	Uninsured expenses in excess of \$100/child/yr are apportioned by income.
	<b>Imputation of income</b>	Uses potential income based on employment potential and probable earnings, considering recent work history, qualifications and community opportunities and earnings.
<b>Louisiana</b>	<b>Child care</b>	Net child care costs (costs minus federal tax credit) are added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Unreimbursed medical expenses that exceed \$250/child/year are added to the basic support obligation and apportioned by income.
	<b>Imputation of income</b>	Use earning potential; may consider the state wage survey.

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<b>Maine</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Uninsured medical expenses in excess of \$250/child/year are added to support and apportioned by income.
	<b>Imputation of income</b>	Court may use Dept. of Labor statistics.
<b>Maryland</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Actual costs incurred are added to support and apportioned by income.
	<b>Imputation of income</b>	May use potential income
<b>Massachusetts</b>	<b>Child care</b>	Reasonable costs are deducted from the gross income of any party who pays such costs.
	<b>Medical insurance</b>	Generally costs may be deducted from the gross income of party actually paying this cost.
	<b>Uninsured medical costs</b>	CP is responsible for first \$250/yr of routine uninsured costs; amounts above that for routine expenses are allocated by income; extraordinary expenses are done case by case.
	<b>Imputation of income</b>	May impute potential income based on all the evidence.
<b>Michigan</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Ordinary expenses are set and apportioned by income; amount shown in the table is presumed amount; extraordinary expenses are apportioned by income.
	<b>Imputation of income</b>	Use potential income that a parent could earn, subject to the parent's actual ability.
<b>Minnesota</b>	<b>Child care</b>	Net child care (costs less state and federal credits) are added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Apportioned by income;
	<b>Uninsured medical costs</b>	Apportioned by income.
	<b>Imputation of income</b>	Support may be calculated based on probable earnings based on history, qualifications in light of community opportunities, actual unemployment or worker's compensation, or 150% of the greater of state or federal minimum wage.
<b>Mississippi</b>	<b>Child care</b>	Not mentioned.
	<b>Medical insurance</b>	All orders shall include reasonable medical support.
	<b>Uninsured medical costs</b>	All orders shall include reasonable medical support.
	<b>Imputation of income</b>	Not mentioned.

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<b>Missouri</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Added to the basic support obligation and apportioned by income.
	<b>Imputation of income</b>	Not mentioned.
<b>Montana</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Added to the basic support obligation and apportioned by income.
	<b>Imputation of income</b>	Use earning potential, history, qualification and community opportunities.
<b>Nebraska</b>	<b>Child care</b>	Net child care (actual costs less federal tax credit) costs added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Support schedule includes \$480/child/year. Excess amounts are apportioned by income.
	<b>Imputation of income</b>	Earning capacity may be used in lieu of actual income.
<b>Nevada</b>	<b>Child care</b>	May be the subject of a deviation.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned equally.
	<b>Uninsured medical costs</b>	Apportioned equally.
	<b>Imputation of income</b>	Use the parent's true potential earning capacity.
<b>New Hampshire</b>	<b>Child care</b>	Allowable costs actually paid by the obligor are deducted from gross income.
	<b>Medical insurance</b>	Amounts actually paid by the obligor for medical support obligation is deducted from gross income.
	<b>Uninsured medical costs</b>	Court may adjust support based on ongoing extraordinary expenses.
	<b>Imputation of income</b>	May consider past earnings where parent is voluntarily unemployed or underemployed.
<b>New Jersey</b>	<b>Child care</b>	Net costs (cost less tax credits) are added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Support schedule includes \$250/child/year. Excess amounts are apportioned by income.
	<b>Imputation of income</b>	Use potential employment and earning capacity based on history, qualification, education and community opportunities; or most recent wage record; or state minimum wage.
<b>New Mexico</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Medical expenses over \$100/child/year are added to support and apportioned by income.
	<b>Imputation of income</b>	Potential income may be used.

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<b>New York</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Apportioned by income; each parent's share is added or subtracted depending on parent ordered to provide insurance.
	<b>Uninsured medical costs</b>	Apportioned by income; NCP's portion is to be stated as a percentage.
	<b>Imputation of income</b>	Impute based on parent's former resources or income.
<b>North Carolina</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income. Add 75% of actual costs (to account for tax credits) if income is above a certain limit; 100% if below that limit.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	The court may order uninsured expenses above \$250/year be paid by either or both parents as the court deems appropriate.
	<b>Imputation of income</b>	May use potential income, based on employment potential and probable earnings based on recent history, qualifications, community opportunities and earnings; not less than minimum wage.
<b>North Dakota</b>	<b>Child care</b>	Increased need based on child care is a basis for a deviation.
	<b>Medical insurance</b>	Premium costs are deducted from of parent paying premium.
	<b>Uninsured medical costs</b>	Increased need based on child's disabling condition or illness is a basis for a deviation.
	<b>Imputation of income</b>	Highest amount of: 167 X federal minimum wage; .6 X statewide average earnings of those with similar history/qualifications; or 90% of obligor's greatest average gross monthly earnings for 12 consecutive months within the last 24 months.
<b>Ohio</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Court to issue separate order for extraordinary medical expenses and may consider those expenses in adjusting the order. Extraordinary medical expenses are uninsured expenses that exceed \$100/child/year.
	<b>Imputation of income</b>	Potential income based on prior employment, education, disabilities, available community employment and wages, skills, experience, as well as income from assets.
<b>Oklahoma</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income or cash medical.
	<b>Uninsured medical costs</b>	Ongoing fixed medical payments added to support and apportioned by income.
	<b>Imputation of income</b>	Court may consider parent's past and present employment; education, training and ability, parent's lifestyle, including assets and resources, and spouse's income; caretaker status.

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<b>Oregon</b>	<b>Child care</b>	Net costs (actual costs less federal tax credit) are added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income or cash medical.
	<b>Uninsured medical costs</b>	Support schedule includes ordinary unreimbursed expenses of \$250/child/year. Otherwise handled as part of cash medical.
	<b>Imputation of income</b>	May use potential income based on parent's probably earnings based on history, qualifications, available community opportunities and earnings.
<b>Pennsylvania</b>	<b>Child care</b>	Net costs (actual costs less federal tax credit) are added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income, with the other parent's portion added or subtracted depending on who pays the premium.
	<b>Uninsured medical costs</b>	Unreimbursed expenses over \$250/child/year are apportioned by income.
	<b>Imputation of income</b>	Earning capacity.
<b>Rhode Island</b>	<b>Child care</b>	Net costs (actual costs less federal tax credit) added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Court may order continued insurance or order obligor to pay cash medical. Premiums paid are deducted from income.
	<b>Uninsured medical costs</b>	Extraordinary medical expenses paid may be deducted from income.
	<b>Imputation of income</b>	Not mentioned.
<b>South Carolina</b>	<b>Child care</b>	Net costs (actual costs less federal tax credits) are added to the basic support obligation and apportioned by income. Use 75% of costs if CP gross income exceeds table amount.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	CP is responsible for \$250/child/year. Additional amounts are apportioned by income.
	<b>Imputation of income</b>	Court may determine potential earnings and impute income of assets. Court should determine the parent's potential employment and probable earnings based on history, qualifications, and available community opportunities and earnings.
<b>South Dakota</b>	<b>Child care</b>	Net costs (costs less federal tax credits) to be used. If CP is eligible for tax credit use 75% of costs; costs added to the basic support obligation and apportioned.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Additional costs above \$250/child/year are apportioned by income.
	<b>Imputation of income</b>	Rebuttable presumption of employment at minimum wage.

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<b>Tennessee</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Added to the basic support obligation and apportioned by income.
	<b>Imputation of income</b>	Use income potential or earning capacity based on past and present employment, education and training. If parent provides no information, use median gross incomes: \$37,589 (males) or \$29,300 (females) in establishing the first order. In modification action, court may increase income by 10% per year for each year since prior order.
<b>Texas</b>	<b>Child care</b>	May be the subject of a deviation.
	<b>Medical insurance</b>	Cost of insurance or cash medical is deducted from gross resources. NCP may be ordered to pay an additional amount up to the reasonable cost of insurance to CP. If CP provides insurance court to order NCP to pay CP additional amount based on actual cost up to the reasonable cost. If no insurance available to either, court may order medical assistance and cash medical from the other parent.
	<b>Uninsured medical costs</b>	Added as additional child support and allocated according to the parties' circumstances.
	<b>Imputation of income</b>	Court may use earning potential. Court may also assign deemed income to assets. The court will presume earnings at full time at federal minimum wage if no evidence.
<b>Utah</b>	<b>Child care</b>	Costs actually incurred are added to the basic support obligation and apportioned equally.
	<b>Medical insurance</b>	Costs actually paid are added to the basic support obligation and apportioned equally.
	<b>Uninsured medical costs</b>	Costs are added to the basic support obligation and apportioned equally. These costs are handled through the cash medical provisions.
	<b>Imputation of income</b>	Generally use full time hours at federal minimum wage. To impute more court must enter specific evidentiary findings supporting amount used.
<b>Vermont</b>	<b>Child care</b>	Actual costs added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Actual cost paid is deducted from gross income. Costs are added to the basic support obligation and apportioned by court as it deems appropriate. Cash medical may be ordered.
	<b>Uninsured medical costs</b>	Uninsured annual expenses in excess of \$200.00 are added to the basic support obligation and apportioned by income.
	<b>Imputation of income</b>	Use potential income. The presumption is that gross income is the greater of 150% of state labor department wage survey or gross income per the evidence.
<b>Virginia</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Actual costs added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Unreimbursed costs over \$250/child/year are added to basic support and apportioned by income.
	<b>Imputation of income</b>	Imputed income is mentioned but no basis for determination is stated.

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<b>West Virginia</b>	<b>Child care</b>	Net costs (actual costs less tax credit of 25%) added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Added to the basic support obligation and apportioned by income.
	<b>Uninsured medical costs</b>	Added to the basic support obligation and apportioned by income.
	<b>Imputation of income</b>	Not mentioned.
<b>Wisconsin</b>	<b>Child care</b>	May be the subject of a deviation.
	<b>Medical insurance</b>	If one parent provides medical insurance, court may order other parent to contribute to cost up to 5% of monthly income available for support.
	<b>Uninsured medical costs</b>	Court to make order considering each parent's ability to pay these expenses.
	<b>Imputation of income</b>	Court may impute income using earning capacity, based on education, training, work history, health. If no information, use 35 hours for the greater of federal minimum wage or state minimum wage. Court may impute income from assets also.
<b>Wyoming</b>	<b>Child care</b>	May be the subject of a deviation.
	<b>Medical insurance</b>	Cost of dependent health insurance is deducted from gross income.
	<b>Uninsured medical costs</b>	May be the subject of a deviation. Both parents liable for uncovered medical costs. May order amount as cash medical.
	<b>Imputation of income</b>	Court may use potential earning capacity, prior history, education, experience, special training, presence of children, prevailing wages.
<b>District of Columbia</b>	<b>Child care</b>	Reasonable cost due to employment or education is divided between parents in proportion to adjusted gross income and added to each parent's share of basic support.
	<b>Medical insurance</b>	Divided between parents in proportion to adjusted gross income and added to each parent's share of basic support.
	<b>Uninsured medical costs</b>	Expenses in excess of \$250 per year per child are divided between parents in proportion to adjusted gross income. If the expense is recurring and the judicial officer can determine future amounts the expenses is added to each parent's share of basic support. Other expenses are to be paid in proportion to adjusted gross income when incurred.
	<b>Imputation of income</b>	The judicial officer may impute income if parent is voluntarily unemployed or underemployed as a result of bad faith or parent's deliberate effort to suppress income, avoid or minimize the parent's support or maximize the other parent's obligation. The amount or method of imputing income is not stated.

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<b>Guam</b>	<b>Child care</b>	Added to the basic support obligation and apportioned by income.
	<b>Medical insurance</b>	Cost is deducted from gross income or reimbursement may be ordered. Court is to specify % each parent is to pay.
	<b>Uninsured medical costs</b>	Court is to specify % of medical expenses each parent is to pay.
	<b>Imputation of income</b>	Court may attribute income based on earning capacity.