



STATE OF CONNECTICUT
COMMISSION FOR CHILD SUPPORT GUIDELINES

***Child Support
and
Arrearage Guidelines***

Effective August 1, 2005

*This booklet contains the
Child Support and Arrearage Guidelines
regulations adopted by the
Commission for Child Support Guidelines
pursuant to CGS §46b-215a.*

*The Schedule of Basic Child Support Obligations
and prescribed worksheet are included
as a part of the regulations.*

*The booklet also includes an
unofficial explanatory preamble
to the regulations that
the Commission developed
to assist the guidelines user.*

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PREAMBLE TO CHILD SUPPORT AND ARREARAGE GUIDELINES

(a) Introduction

This preamble is intended to assist users of the child support and arrearage guidelines but is *not* part of the official regulations.

(1) Purposes of preamble

The purposes of this preamble to the child support and arrearage guidelines are the following:

(A) To identify for child support practitioners, judges, family support magistrates, and the public changes from the former child support guidelines to ease the transition to the new guidelines.

(B) To provide supplemental background information to assist the user in understanding the purposes and principles underlying the guidelines.

(C) To limit the need for explanations and commentary in the guidelines to keep them simple and readable.

(D) To provide for uniformity of interpretation by the Connecticut bar, judiciary, child support agencies, and the public.

(2) Organization of the regulations

The child support and arrearage guidelines regulations are organized into five sections, as follows:

(A) Section 46b-215a-1. Definitions

This section contains definitions of key words and phrases that have a special meaning as used in the guidelines.

(B) Section 46b-215a-2b. Child support guidelines

This section contains the guidelines, including the worksheet instructions and schedule, for determining the current support, health care coverage, and child care contribution components of the child support award.

(C) Section 46b-215a-3. Child support guidelines deviation criteria

This section describes the circumstances that may justify a support order different from the presumptive support amounts calculated under the child support and arrearage guidelines.

(D) Section 46b-215a-4a. Arrearage guidelines

This section contains the guidelines, including the worksheet instructions, for determining periodic payments on child support arrearages.

(E) Section 46b-215a-5b. Worksheet for the Connecticut child support and arrearage guidelines

This section contains the worksheet intended for use with the instructions in sections 46b-215a-2b and 46b-215a-4a.

(b) Summary of changes

This subsection of the preamble identifies the differences between the new guidelines and the 1999 guidelines to quickly orient those who are familiar with the guidelines to the changes. Purely technical changes, such as renumbering, punctuation, or minor language changes that do not significantly alter the meaning of the provision are omitted from this discussion. More information on the reasons for significant changes is found later in the preamble. The changes are listed in the order they appear in the regulations.

(1) Allowable deductions from gross income

- Medical insurance premium deduction now includes amount for the child whose support is being determined.
- Husky Plan contributions added.
- Court-ordered life insurance for the benefit of the child added.
- Court-ordered disability insurance added.
- Union dues deduction now limited to amounts deducted by the employer.
- The cost of mandatory uniforms and tools, if deducted by the employer, added.

(2) Gross income

- Maximum hourly wages included in gross income reduced from 52 to 45 hours per week.
- Tribal stipends and incentives added as a gross income inclusion.
- Supplemental Security Income (SSI) exclusion clarified to apply to payments for a child.
- Adoption subsidy benefits for the child added as a gross income inclusion.
- Limitation of education grants inclusion changed from amounts available for personal living expenses to amounts that are federally taxable.

(3) Net disposable income

- 80% of any alimony paid by one of the parents to the other is now added to the net income of the receiving parent, and deducted from the net income of the paying parent, in the calculation of net disposable income, for purposes of calculating unreimbursed medical and child care contribution amounts.
- Social security dependency benefits for the child on the earnings record of the noncustodial parent are now added to the net income of the custodial parent in the calculation of net disposable income, for purposes of calculating unreimbursed medical and child care contribution amounts.

(4) **Schedule extension to higher incomes**

The upper limit of the schedule of basic obligations was increased from \$2,500 combined net weekly income to \$4,000 combined net weekly income.

(5) **Current support computation**

- Supplemental orders, based on future lump sum payments of an unknown amount, are now specifically allowed.
- The custodial parent's income is no longer considered in determining the basic child support obligation if the noncustodial parent is a low-income obligor.
- Health insurance premium amounts for the child are no longer added to the basic obligation.

(6) **Schedule of Basic Child Support Obligations**

- The schedule now begins at \$50, instead of \$10, per week.
- The white italics are eliminated.
- The low-income obligor area is extended to slightly higher incomes.
- The percentages and dollar amounts are adjusted based on updated economic data.

(7) **Health care coverage**

- Child's health insurance premium is no longer deducted from the basic child support obligation of a low-income obligor.
- Low-income obligors are now exempt from Husky Plan contributions.
- The low-income obligor's responsibility for payment of unreimbursed expenses is now limited to 50%.
- The first \$100 per child per year of unreimbursed medical expenses is no longer excluded from the order for payment of unreimbursed medical expenses.

(8) **Child care contribution**

- Child care subsidy payments are now specifically excluded from qualifying costs.
- Low-income obligors are no longer exempt from a child care contribution.
- Special rules for low-income obligors apply to obligors with net disposable income in the low-income area of the schedule.
- The child care contribution of a low-income obligor is limited to 50%.
- The child care contribution of a low-income obligor is 20% when the custodial parent's net disposable income is outside the low-income area of the schedule.

(9) **Deviation criteria**

- Agreements of the parties citing one or more deviation criteria, if accepted by the court, may be sufficient to rebut presumptive support amounts.

- Deviation criteria are specifically limited to the lettered items, and do not include the category headings.
- Wages for work between 45 and 52 hours per week added as a deviation criterion under certain circumstances.
- Child care expenses for a qualified child added as a criterion for deviation from the child care contribution.
- Extraordinary disparity in parental incomes added as a deviation criterion.

(10) **Arrearage guidelines**

Determination of periodic payments on child support arrearages clarified as subject to the deviation criteria.

(11) **Worksheet**

Kept to two pages, but complex calculations broken down to simpler steps, current support calculation shortened, arrearage payment calculation simplified, and space to check off applicable deviation criteria added.

(c) **Purposes of guidelines**

The primary purposes of the child support and arrearage guidelines are:

- (1) To provide uniform procedures for establishing an adequate level of support for children, and for repayment of child support arrearages, subject to the ability of parents to pay.
- (2) To make awards more equitable by ensuring the consistent treatment of persons in similar circumstances.
- (3) To improve the efficiency of the court process by promoting settlements and by giving courts and the parties guidance in setting the levels of awards.
- (4) To conform to applicable federal and state statutory and regulatory mandates.

(d) **Basic principles**

The Connecticut Child Support Guidelines are based on the Income Shares Model. The Income Shares Model presumes that the child should receive the same proportion of parental income as he or she would have received if the parents lived together. Underlying the income shares model, therefore, is the policy that the parents should bear any additional expenses resulting from the maintenance of two separate households instead of one, since it is not the child's decision that the parents divorce, separate, or otherwise live separately.

The Income Shares Model has proven to be the most widely accepted, particularly due to its consideration of the income of both parents. About two-thirds of the states follow the income shares model, and of four states that changed from one model to another in the past ten years, three converted to the income shares model. Other models used by states include "Percentage of Obligor Income" (about a quarter of the states) and

“Melson Formula” or a hybrid approach. Only a handful of states use the Melson or another model.

The Income Shares Model reflects presently available data on the average costs of raising children in households across a wide range of incomes and family sizes. Because household spending on behalf of children is intertwined with spending on behalf of adults for most expenditure categories, it is difficult to determine the exact proportion allocated to children in individual cases, even with exhaustive financial affidavits. However, a number of authoritative economic studies based on national data provide reliable estimates of the average amount of household expenditures on children in intact households. These studies have found that the proportion of household spending devoted to children is systematically and consistently related to the level of household income and to the number of children.

In general, the economic studies have found that spending on children declines as a proportion of family income as that income increases, and a diminishing portion of family income is spent on each additional child. More is explained later in the preamble about the first observation. The second observation apparently results from two factors. The first is economy of scale. That is, as more children are added to a family, sharing of household items is increased, and fewer of those items must be purchased. The second is a reallocation of expenditures. That is, as additional children are added, each family member’s share of expenditures decreases to provide for the needs of the additional members.

Based on this economic evidence, adjusted for Connecticut’s relatively high income distribution (as explained later in this preamble), the guidelines allow for the calculation of current support based on each parent’s share of the amount estimated to be spent on a child if the parents and child live in an intact household. The amount calculated for the custodial parent is retained by the custodial parent and presumed spent on the child. The amount calculated for the noncustodial parent establishes the level of current support to be ordered by the court. These two amounts together constitute the current support obligation of both parents for the support of the child. Intact households are used for the estimates because the guidelines aim to provide children the same support they would receive if the parents lived together. More than this, however, support amounts would be set unduly low if based on spending patterns of single-parent families, as they generally experience a high incidence of poverty and lower incomes than intact families.

(e) The Schedule of Basic Child Support Obligations

This subsection of the preamble explains how the commission derived the percentages in the *Schedule of Basic Child Support Obligations* (hereafter, the schedule), and how and why the new schedule is different from the one in the 1999 guidelines. The commission contracted with Policy Studies, Inc. of Denver, Colorado to develop a new schedule based on more recent economic data, to incorporate changes in the

low-income area, and to extend the schedule to higher incomes.

(1) Updated economic data

Federal regulations for the Title IV-D child support enforcement program (45 CFR 302.56) require among other things that the guidelines review process include a consideration of economic data on the cost of raising children. The schedule percentages included in the 1994 and 1999 guidelines were based on economic data on child-rearing costs gathered in a study mandated by the Family Support Act of 1988 (P.L. 100-485, section 128). The study was conducted by Dr. David Betson of Notre Dame University, through the University of Wisconsin Institute for Research on Poverty. Dr. Betson used data from the U.S. Bureau of Labor Statistics’ 1980-86 Consumer Expenditure Survey for his research. An analysis of Dr. Betson’s findings, on which prior commissions relied, is contained in *Estimates of Expenditures on Children and Child Support Guidelines*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), by Lewin/ICF (October 1990).

The present commission was fortunate, through its retained consultant, to have access to Dr. Betson’s updated measurements of child-rearing costs, which were developed in 2001 based on 1996-1999 Consumer Expenditure Survey data. In addition, the contractor converted Dr. Betson’s measurements to 2004 price levels.

The Consumer Expenditure Survey data includes information on several hundred items purchased by households. The Bureau of Labor Statistics categorizes these items into several major categories, such as food, housing, clothing, transportation, and health care. Mortgage principal payments are excluded from measurements of current consumption, as they constitute a form of savings. Mortgage interest payments and property taxes, however, are included as items of current consumption, as is rent. Other exclusions from current consumption are personal insurance, savings, pension and charitable contributions, and purchase price of vehicles.

The commission notes that the identification of spending categories for the development of estimates of expenditures on children does not translate well into an obligation for parents to spend specific portions of their own income, or support payments received from the other parent, on particular categories of items for their children. As stated earlier in this preamble, spending on children and adults in families is inextricably intertwined, and the commission specifically rejects a requirement on the part of the custodial parent to provide for an accounting of how support payments, or the custodial parent’s portion of the presumptive current support obligation, are used to provide for the child. An accounting requirement would represent an unreasonable administrative burden on courts and administrative agencies, and would be extremely intrusive for custodial parents. The commission does not believe it is appropriate for the government to micromanage family finances.

On the other hand, where it can be shown that a parent's failure to provide for a child rises to the level of neglect, it certainly is appropriate for individuals to enlist the help of appropriate courts or agencies to assess the appropriateness of a custody change or other measures to ensure the child's welfare.

The foregoing being said, however, the commission emphasizes that it is the obligation of both parents to contribute to the support of their children to the extent of their ability, as defined by the guidelines and ordered by the courts. The obligation to support does not rest solely with the parent who is ordered to make payments to the other parent. It extends also to the parent receiving those court-ordered payments. In addition to spending the designated support payments on the child, the parent receiving such payments remains obligated to expend a portion of his or her own personal income on the child's behalf. The specific percentage expected to be spent is identical, absent application of a deviation criterion, to the percentage allocated by the other parent, as established by the schedule.

(2) Rothbarth estimator

Economists determine the average household spending on children by comparing the expenditures of two households that are equally well off economically, one with children and one without. To make this comparison, they must first determine a standard of well-being which is independent of income. The Rothbarth estimator (named for Erwin Rothbarth, the economist who first proposed it) is such a standard. It is based on the percentage of household income spent on adult goods, and the commission continues to regard it as the best benchmark to use in developing guidelines. It is the most widely used standard among states that have updated their guidelines based on newer child-rearing cost data.

(3) Adjustment for Connecticut

The data reported by Betson using the Rothbarth estimator (hereafter, Betson/Rothbarth) were developed using a nationally representative sample of households. Connecticut, however, has an income structure that is much higher than the national average. This fact, in the commission's judgment, continues to warrant an upward adjustment to the Betson/Rothbarth percentages, for the following reasons:

(A) A Connecticut household can be expected to spend about the same percentage of income on children as a nationally representative household with a lower level of income because of the Connecticut household's relative position in the state's income distribution.

(B) Households with lower levels of income generally spend a higher proportion of their income on children.

The amount of the upward adjustment in the new schedule was calculated with reference to 2002 Census data indicating differences in family income between Connecticut and the national average.

(4) Percentage decline as income increases

(A) Reason for decline

Economic evidence establishes that the proportion of household income spent on children declines as household income increases. This spending pattern exists because families at higher income levels do not have to devote most or all of their incomes to perceived necessities. Rather, they can allocate some proportion of income to savings and other non-consumption expenditures, as well as discretionary adult goods. This principle was reflected in the 1994 and 1999 guidelines, and is also incorporated in the new guidelines.

(B) Decline at all income levels

Connecticut's pre-1994 child support guidelines built in a decline in the percentages beginning at the \$750 combined net weekly income level. The new guidelines follow the pattern of the 1994 and 1999 guidelines and incorporate declining percentages at all levels of combined net weekly income outside the darker shaded area of the schedule. This approach is consistent with the income shares model, and the degree of decline is based on the most reliable economic indicators.

(5) Low-income adjustments

(A) A historical perspective

One of the continuing themes that surfaced throughout the Commission's review process was the challenge of striking an appropriate balance between the interests of parents and children in the setting of a child support award when one or both parents are of extremely limited means. On the one hand is the child's interest in sharing equitably in the parents' income, consistent with the income shares model. On the other hand is the low-income parent's need to retain sufficient income to provide for his or her own subsistence, in order to permit such parent to play a positive role in the child's life.

Previous commissions have resolved this inherent tension in various ways. For example, the 1994 and prior commissions established an income level below which a noncustodial parent would have no responsibility for child support payments. This approach created an unvarying self-support reserve, which absolutely protected a subsistence level of income for the non-resident parent, but failed to even minimally assist the resident parent, who frequently was also low-income, in providing for the child. It also failed to convey the important message to both parents that an obligation to support exists even where the ability is limited.

Where the 1994 commission went further than prior commissions, however, was in the establishment of a variable self-support reserve for obligors whose income was above subsistence level but still relatively low. The variable self-support reserve applied in the area of the schedule identified by dark shading; and in this area usually only the noncustodial parent's income was considered in setting the basic child support obligation. The effect of the variable self-support reserve was to preserve for the low-income obligor an ever-increasing

level of earnings as net income increased to the point at which the income shares model was applied.

The 1999 commission built on the work of the 1994 commission by retaining the concept of a variable self-support reserve, applicable in the darker shaded area of the schedule, but eliminated the absolute protection for obligors with poverty level incomes and below. It did so by substituting a minimal obligation of 10% of net income for one child, and gradually increasing amounts for additional children, up to about the poverty level. From that level on, obligations increased in approximately equal intervals until the point at which the obligor retained about \$170 per week, after the payment of child support. Beyond that level, the income shares model applied, and combined income was used to set the support obligation.

The principle underlying the 1999 commission's imposition of a minimal order even at poverty levels was the underlying public policy making parents primarily responsible for the support of their children. In accordance with this policy, the 1999 commission viewed it as crucial to require an order of a specific amount of child support, no matter how minimal, in almost every case. The commission cited the lack of a self-support reserve for custodial parents and the advent of time-limited public assistance benefits as further justification for the imposition of a support order in most cases.

(B) Low-income adjustments in the new schedule

The present commission recognizes that in low-income families where the parents reside in two separate households, there will inevitably be immense financial pressures on both parents to maintain themselves and their children adequately. Nonetheless, the commission returned repeatedly in its deliberations to a concern for the best interests of the child. It therefore continues to prescribe minimal support payments for even very low-income noncustodial parents, but has tempered this determination with several further adjustments in the low-income area of the schedule, in an effort to build upon and refine the commendable work of previous commissions.

(i) No obligation for parents with less than \$50 net income

The commission determined that child support obligations for noncustodial parents earnings less than \$50 per week net income should be eliminated, despite its adherence to the principles enunciated by the 1999 commission regarding imposition of obligations in low-income cases. Parents with such extremely low income are in truly desperate circumstances, and their first concern, even before the payment of a child support obligation, understandably is their own economic survival. The commission also deemed the \$1 to \$5 that would be expected of such parents under the 1999 guidelines primarily symbolic and, from a judicial and agency perspective, an unwarranted administrative burden to record, process, and enforce.

(ii) Increased range of low-income area

The 1999 guidelines phased out the low-income, darker shaded area of the schedule at the point where the obligor retained about \$170 per week net income. The present commission has extended the reach of the protections associated with this area of the schedule by increasing to approximately \$190 per week the level of net income at which the low-income designation ceases to apply. The effect of this change is not only to deflate the required support contribution for borderline low-income obligors, but also to extend to such obligors the additional protections accorded such obligors under other provisions of the guidelines, which are addressed elsewhere in this preamble.

(iii) Lower percentages in the darker shaded area

The commission also slightly reduced most of the percentages in the low-income area of the schedule. Contributing factors to these reductions are the raising of the shaded area cut-off points and the lowering of many amounts outside the low-income area, particularly for three or more children. In the commission's view, these reductions will ultimately work to the benefit of children, while serving the immediate self-support needs of low-income obligors, since they will assist such obligors in establishing a pattern of payment based on realistic expectations of their ability to pay.

(iv) Elimination of white italics

As under the 1999 guidelines, there are some instances in the new schedule where the percentage indicated in the darker shaded area exceeds that which applies if the combined net income is used. These instances occur, in general, when the custodial parent's income is high relative to that of the noncustodial parent. The reason for this occurrence is the steady decline in percentages as combined income increases.

The 1999 guidelines used white italics within the darker shaded area to indicate those income levels where use of combined income could possibly result in a lower support percentage for the low-income obligor. Where the white italics applied, the guidelines user would have to compare the support amount using the obligor's income alone with the support amount using combined income to determine the lesser amount, and then use the lesser amount as the basic child support obligation.

The present commission has determined that the former approach unduly complicates the support calculation in view of the small number of cases where the procedure results in an obligation different from one based solely on the obligor's income. The commission accordingly has eliminated the white italics from the schedule, consistent with its efforts in other areas to simplify the guidelines. The result is that the basic child support obligation of the low-income obligor is determined under the present regulations without reference to the custodial parent's income in all cases, subject to possible application of the deviation criterion for extraordinary disparity in parental income, which is addressed further in the deviation criteria section of this preamble.

(6) Extension to higher incomes

The 1999 schedule applied only up to \$2,500 combined net weekly income, since the data available to the previous commission would not support extension to higher incomes. The present commission has extended the applicable range of the schedule to \$4,000 combined net weekly income, in response to comments from the public and many practicing family law attorneys, and in view of the commission's aim to promote consistency in the setting of support orders at all income levels. This extension is justified at this time by the use of newer measurements of child-rearing costs, derived from 1996-1999 Consumer Expenditure Survey data that included higher income families. As under earlier guidelines, courts remain free to fashion appropriate child support awards on a case-by-case basis where the combined income exceeds the range of the schedule, provided the amount of support prescribed at the \$4,000 level is presumed to be the minimum that should be ordered in such cases.

(f) Guidelines worksheet

The commission continues to prescribe a worksheet for use in calculating support amounts under the child support and arrearage guidelines. While the revised worksheet looks similar to the one included in the former regulations, and still takes up only the front and back of one sheet of paper, it is different in a number of important respects.

(1) Heading

The heading is identical, except for reformatting of the space to write in the children's names and dates of birth, and inclusion of a statement concerning the permissive rounding of money amounts. The child information now fits on two lines, permitting increased use of vertical space for additional items and calculations on the first page.

(2) Net income calculations

The main change in this section of the worksheet is the addition of an area for calculating the imputed support obligation for a qualified child. The commission added lines 12a through 12d for the purpose of breaking down the fairly complex calculation into a few simpler steps. The intent is to assist the user of the guidelines in correctly performing the necessary calculations.

The commission also added lines in this section to correspond with the additional allowable deductions included in the regulations, and re-organized the lines for tax deductions to group the federal items together. Finally, there is now space on the gross income line to indicate the number of work hours used to calculate gross income.

(3) Current support calculation

The commission shortened this section from twelve lines to six. This was possible primarily because health insurance premiums for the child are no longer added to the basic obligation and apportioned between the parents, so the lines for these calculations could be

removed. Also absent is the line for the recommended current support order, which now appears only in the recommended orders section on the second page.

(4) Net disposable income calculation

This is a new section, which the commission added due to the increased complexity of the net disposable income calculation. The section breaks down the computations into several simple steps to direct the user to the appropriate result, which now reflects the impact of alimony and social security dependency benefits.

(5) Unreimbursed medical expense calculation

The commission provided more explicit instructions for calculating each parent's percentage contribution, and inserted additional instructions to reflect the special treatment for low-income obligors.

(6) Child care contribution calculation

The commission removed the space for qualifying costs, since such costs change over time and do not affect the calculation of the child care contribution percentage. The section is expanded to incorporate the special rules for calculating the child care contribution of low-income obligors.

(7) Arrearage payment calculation

This section of the worksheet is condensed to reflect the commission finding that the lengthy and involved calculations in the former worksheet were unnecessary in the majority of cases. Now there is space to record the presumptive amount of twenty percent of the current support payment. In addition, there are special instructions for calculating, and a separate space to record, the presumptive amount when the special circumstances identified in the worksheet exist.

(8) Deviation criteria

This section of the worksheet is expanded to include a listing of all the criteria with a check box for the user to indicate which, if any, criteria are being cited to rebut the presumptive support amounts.

(9) Recommended orders

The commission changed the title of this section from "order summary" to "recommended orders" to clarify that the purpose of the section is to record the proposed order amounts, not the orders issued by the court. Space is added to record the presumptive current support amount, for comparison with the recommended order. The unreimbursed medical expense line now prompts for entry of percentage amounts for the mother and father. The child care contribution line has space to record either a percentage amount or a dollar amount in cases of noncompliance with a previous order. A line is also added to record any additional proposed orders, such as a supplemental order to pay a percentage of a future lump sum payment of an indeterminate amount, as now authorized in the regulations.

(g) Applicability of child support guidelines

(1) Split custody situations

When there is more than one child in common and each parent provides the primary residence of at least one of the children, there is a split custody situation. Under the pre-1994 guidelines, these situations were handled by computing a single obligation for all subject children, and then apportioning the obligation between the parents based on the number of children in the other parent's custody. While this prorating approach was simple and reasonable, it was inconsistent with the income shares model. Because each additional child costs proportionately less to raise, the basic obligation for two children in a single household, for example, is less than that for two children living in separate households. The split custody adjustment under the pre-1994 guidelines, however, would use the basic obligation for two children in a single household to compute support for two children living separately. To correct this deficiency, the 1994 commission adopted an approach that uses the combined parental income to calculate separate obligations for the children of each household. These obligations are then offset to arrive at a single obligation which one parent pays to the other to correctly apportion their combined income based on a consistent application of the child support guidelines. The present commission continues to endorse this approach to the split custody situation, and has retained the applicable provisions unchanged from the 1999 guidelines.

(2) Cases where another child resides with a parent

In an effort to improve the consistency of orders in which the needs of multiple families are involved, the 1999 commission eliminated the deviation criterion for needs of a parent's prior or subsequent children in favor of a deduction from gross income in the amount of an imputed support obligation for a dependent child living with the parent. The present commission determined that this qualified child deduction works well and should continue unchanged from the 1999 guidelines.

The amount of the allowable deduction for qualified children is calculated as follows. First, a current support obligation is calculated for all of the parent's children, including those who are the subject of the support determination and those for whom the parent is seeking a gross income deduction. The other parent's income is not considered in this calculation. Second, the resulting obligation is divided by the total number of the parent's children, and the resulting amount is multiplied by the number of qualified children (those for whom the parent is claiming a deduction). The product is the total allowable deduction for all qualified children.

While the deduction for qualified children accounts for the basic support needs of such children, it does not address any child care expenses attributable to them. Accordingly, the commission added a deviation criterion that may be used to reduce only the presumptive child care contribution for the child whose support is being

determined. The new criterion is discussed more fully in the deviation criteria section of this preamble.

(3) Health care coverage contribution

(A) In general

The present commission recognizes, consistent with the determinations of the 1999 commission, that clear and adequate health care provisions must be included in the guidelines if they are to serve the best interests of the child. Such provisions are mandated by Title IV-D of the Social Security Act, implementing federal regulations and corresponding state law provisions. All states now have in their child support guidelines some provision for addressing the child's health care needs. The commission accordingly has retained the requirement for each child support award entered under the guidelines to include a provision for either parent to contribute to the health care coverage of the child. The requirement may be met by an order to name the child as a beneficiary of health insurance carried by or available at reasonable cost to a parent. If such insurance is not available, the order must require application for Husky B or an equivalent government-sponsored plan, as available. Low-income obligors, however, are now exempt from Husky reimbursement orders under this subsection.

(B) Change from "add-on" to deduction

The primary change to the treatment of health care expenses in the present regulations is the elimination of the premium adjustment in the calculation of presumptive current support amounts. The commission determined that adding the child's portion of any health insurance premiums paid by the parents to the basic obligation, apportioning the payment between the parents, and then subtracting the amount from the obligation of the parent who pays the premium increased the complexity of the child support determination, while adding nothing to benefit the child. A simpler approach, and one that adequately serves the child's interest while remaining fair to the parents, is to deduct the child's portion of the health insurance premium from the gross income of the parent who pays it. Further information on the allowable deduction for health insurance premiums is found in the "income determination" section of this preamble.

(C) Unreimbursed medical expenses

(i) Apportionment method

The commission has retained in the present regulations the basic method for apportioning unreimbursed medical expenses that was adopted by the 1999 commission. It did, however, adjust the calculation method by redefining "net disposable income," on which the apportionment is based. Previously, the guidelines user calculated net disposable income by deducting only the current support order amount from the noncustodial parent's net income, and adding it to the custodial parent's net income. Under the new guidelines, the user also deducts 80% of any alimony payments to the other parent from the net income of the parent paying the alimony, while adding the same amount to the net

income of the parent receiving such alimony. A further adjustment is the addition of any social security dependency benefits for the child on the earnings record of the noncustodial parent to the custodial parent's net income, and the deduction of the same amount from the noncustodial parent's net income.

The combined effect of these adjustments to the net disposable income calculation, in the commission's view, is a fairer allocation of responsibility for unreimbursed medical expenses between the parents. This is because the revised calculation method more accurately reflects the actual funds available to the parents after child support and alimony payments have changed hands, and credits the noncustodial parent for social security dependency benefits made on such parent's behalf. Only 80% of the alimony payment enters into the net disposable income calculation, to account as simply as possible for the tax ramifications of such payment without further complicating the calculations.

(ii) Expenses subject to order

Under the 1999 guidelines, only those unreimbursed medical expenses that exceeded \$100 per year for each child were subject to the apportionment order. The \$100 figure represented an average amount included in the schedule of basic obligations to cover ordinary medical expenses. As part of its comprehensive effort to simplify the guidelines, the present commission eliminated the \$100 expense threshold from the order provision, and adjusted the schedule accordingly by removing medical expenses from the child's share of consumption spending.

(iii) Other issues

The commission continues in the present guidelines the policy of not exempting low-income obligors from payment of unreimbursed medical expenses. It also continues to include unreimbursed medical expenses as a reason for deviating from presumptive support amounts where such expenses are found to be extraordinary and to exist on a substantial and continuing basis.

(4) Child care contribution

(A) In general

The commission has retained the provision requiring the noncustodial parent to reimburse the custodial parent for a portion of the child care costs incurred on behalf of the subject child. Treating child care costs separately under the guidelines, as opposed to including an average amount for such costs in the schedule, is justified in the commission's view because not all families incur this expense and costs vary widely depending on family circumstances. Provision for a separate contribution therefore permits the court to tailor the child support award to those circumstances.

(B) Qualifying costs

The costs subject to noncustodial parent reimbursement must be reasonable and necessary for the custodial parent to maintain employment. Amounts that are reimbursed or subsidized are excluded, as are

amounts that exceed the level required to provide quality care from a licensed source. The commission refers courts and other guidelines users to the charts on average Connecticut child care costs that appear on the 2-1-1 Child Care Infoline internet website for information on determining the reasonableness of any claimed child care costs.

(C) Contribution amount

The noncustodial parent's contribution to qualifying child care costs is set generally the same way as unreimbursed medical expenses are apportioned – on the basis of the parents' net disposable incomes. The commission has redefined "net disposable income" in the present regulations to account for alimony payments and social security dependency benefits for the child on the earnings record of the noncustodial parent. The commission deems this the fairest way to apportion the child care costs because it is based on the actual funds available to the parents after child support and alimony payments have changed hands. There are special rules for low-income obligors, which are discussed below.

(D) Special rules for low-income obligors

(i) Elimination of exemption

The 1999 guidelines had exempted low-income obligors from the child care contribution order. While this approach was a clear benefit to low-income obligors, the present commission has determined that the establishment of reasonable limits on the contribution of such obligors is an approach that is fairer to custodial parents and in the best interests of the child.

(ii) Expansion of definition of "low-income obligor"

The commission expanded the definition of "low-income obligor" only as the term is used to establish special child care contribution limits. For the purpose of setting those limits, the term includes obligors whose *net disposable* income falls within the darker shaded area of the schedule. This is in contrast to the definition as used elsewhere in the regulations, which includes only those obligors whose *net* income falls within the darker shaded area of the schedule. As a result of this expansive definition, the special contribution limits are extended to obligors whose income is relatively low but who would otherwise not benefit from the special limits.

(iii) Contribution limits

The child care contribution is generally set in accordance with the obligor's percentage share of combined net disposable income. Under this general rule, an obligor could be required to pay well over half of the child care costs, if the obligor's income is much more than the custodial parent's. One of the special rules for low-income obligors, however, establishes a limit of 50% for the contribution of a low-income obligor toward the qualifying child care costs. The other special rule establishes the child care contribution at 20% of the qualifying costs when the custodial parent's net disposable income is outside the darker shaded area of the schedule. The latter rule protects low-income

obligors from potentially very burdensome contributions beyond the current support obligation in those cases where the custodial parent has considerably greater financial resources than the noncustodial parent.

(E) Coordination with schedule

The 1994 schedule incorporated in the percentages an average amount for child care expenses over the child's minority, since child care was not treated as a separate obligation under the guidelines. The 1999 commission, on the other hand, established the policy, adhered to by the present commission, under which child care costs are apportioned between the parents, and made a separate component of the child support award. Consistent with this policy, the 1999 commission reduced the schedule percentages by an estimated amount for child care costs incurred over the child's minority.

The present commission has updated the amounts deducted from the schedule for average child care costs based on Bureau of Labor Statistics Consumer Expenditure Survey data for the period 1996 through 1999, as provided by its retained consultant, Policy Studies, Inc. The consultant reported that child care costs per child tend generally to increase as a percentage of consumption spending as the level of income increases. Such costs in households with annual income less than \$15,000 average 0.25%, while ranging to 1.70% in households with annual income of more than \$150,000.

The commission recognizes that these amounts may seem low, particularly to parents presently paying child care costs for small children. These average amounts, however, are determined on the basis of total expenditures over the child's entire minority, much of which time no costs are incurred, and they also include data from many families who use relatives rather than paid facilities for child care, families with parents who work at home and do not require outside child care, as well as families who receive a child care subsidy.

The revised schedule incorporates deductions for average child care costs in graduated fashion in accordance with the updated data provided by the consultant. The commission has determined that these amounts are more reliable than the estimates on which the 1999 schedule adjustments were based.

(5) Orders beyond majority

The commission has eliminated potential ambiguity in the definition of "child" in the regulations by deleting the word "unemancipated". The definition formerly applied to "an unemancipated individual whose parents have a duty to provide support..." By removing the word "unemancipated" from the definition, the commission intends to eliminate any inconsistency with provisions in Public Act No. 04-100 that expand support liability under various support order statutes to parents of unmarried high school students under the age of nineteen, who could be considered emancipated for some purposes. Such liability already existed for parents subject to a decree of dissolution of marriage, legal

separation or annulment, under section 46b-84(b) of the Connecticut General Statutes.

(6) Supplemental orders

The commission found that sometimes when a support order is being set the parties have knowledge of an anticipated future lump sum payment of an unknown amount, such as a bonus. While the expected amount may be substantial, the indeterminate nature of such payment precludes its inclusion in the gross income of the parent expected to receive it. In such cases, the commission has determined that the most practical way of considering the payment for purposes of establishing an appropriate amount of support is to treat the payment separately from the basic current support order, which is to be paid periodically.

Under the approach adopted by the commission, when the order is entered, the parties agree or the court orders that a percentage of the future lump sum payment shall be obligated as support upon receipt of the payment. Such percentage is to be generally consistent with the guidelines schedule. This approach maintains the integrity of the current support calculation method, since it does not attempt to include indeterminate or speculative amounts in a parent's gross income. It also saves the parties from returning to court to modify the support order to account for receipt of the payment.

The commission does not intend that this provision shall apply in every case. In fact, it views the provision as the exception rather than the rule, applicable in the limited circumstances specified in the regulation. The regulation still clearly provides that the primary element of a current support order is a specific dollar amount, which is payable periodically, such as weekly or monthly. If the amount of the future lump sum payment is reasonably ascertainable, it should be included in gross income, subject to the normal current support calculation procedures, and not addressed under this provision.

(h) Income determination

The regulations continue to use the parents' net income, defined as gross income minus allowable deductions, as a basis for calculating the child support obligation. This subsection describes and explains the principle changes to the gross income inclusions and exclusions, and the allowable deductions, included in the new guidelines.

(1) Gross income

(A) Inclusions

Users of the guidelines should note that gross income includes all kinds of earned and unearned income not specifically excluded. The list of inclusions is illustrative and not exhaustive.

(i) Overtime and additional employment

The commission determined that inclusion of at least some parental income earned for hours worked in excess of 40 per week is justified by the principle that children

should share equitably in the income of their parents. The commission finds it fair and appropriate, however, to prescribe some limitation on the number of hours to be included.

The 1999 guidelines had established 52 total paid hours per week for regular, overtime, and additional employment as the maximum to enter into the calculation of gross income for child support purposes. Subsequent to promulgation of the 1999 guidelines, however, the Connecticut General Assembly enacted section 32 of Public Act No. 99-279 (now codified as section 46b-215d of the Connecticut General Statutes), which provides that “in cases in which an obligor is an hourly wage earner and has worked less than forty-five hours per week at the time of the establishment of the support order, any additional income earned from working more than forty-five hours per week shall not be considered income for purposes of such guidelines.” The commission determined that the inconsistency of the guidelines with this legislation caused confusion, and made the guidelines more difficult to administer.

The commission accordingly reduced to 45 hours the limitation on wages to be considered as gross income. In conjunction with this change, the commission also adopted a new deviation criterion (discussed more fully in the deviation criteria subsection of this preamble) to address those cases in which application of the lower hourly wage limit might result in an inappropriate or inequitable order, in view of a parent’s earnings history and prospects.

(ii) **Additional gross income inclusions**

The commission added the following items as gross income inclusions to reflect more fully its intent to provide as comprehensive a list as possible of the types of income that should typically be considered. The commission notes, however, that unlisted items are not thereby excluded from gross income unless they are listed as exclusions in the regulation. The additional items are:

- tribal stipends and incentives, and
- adoption subsidy benefits received by the custodial parent for the child whose support is being determined.

(iii) **Clarifications**

The commission made some language changes to clarify two of the gross income inclusions, as follows:

- The social security benefits inclusion now specifically excludes Supplemental Security Income for a parent or a child.
- The education grant inclusion now is limited specifically to the extent taxable as income under the Internal Revenue Code.

(B) **Exclusions**

The commission added one item to the gross income exclusions. Supplemental Security Income payments received on behalf of a child living in the home of the

parent whose income is being determined now are specifically excluded from gross income.

(C) **Other items**

Except as noted elsewhere in the discussion of gross income, the present commission expressly endorses the income provisions adopted by the 1999 commission. In particular, and without limitation, it continues the inclusion of:

- social security dependency benefits for a child on the earnings record of an insured parent; and
- gifts, prizes, and lottery and gambling winnings.

The commission also specifically continues the exclusion from gross income of the income and regularly recurring contributions or gifts of a spouse or domestic partner, recognizing that the existing deviation criterion for such contributions or gifts remains adequate to address cases in which the existence of such resources justifies a deviation from presumptive support amounts.

(2) **Allowable deductions**

(A) **In general**

The commission continues to regard the combined net income of both parents as the fairest measure on which to base the child support obligation. Since the deductions used to calculate net income are limited to those specifically enumerated in the regulation, the commission was careful to consider all potential deductions with a view toward enhancing equity for the parents while protecting the income base available for the support of children. As a result of this review, the commission retained many allowable deductions unchanged from the 1999 guidelines, added three, and limited or expanded two others. A summary and explanation of the commission’s actions concerning allowable deductions follows.

(B) **Taxes**

The commission continues unchanged in these regulations the allowable deductions for income, social security and medicare taxes.

(C) **Health insurance premiums**

The 1999 guidelines allowed parents to deduct health insurance premiums for themselves and their legal dependents, but not for the child whose support is being determined. The child’s portion was not deducted because the child’s portion of the health insurance premium was added to the basic obligation and apportioned between the parents in proportion to their respective net incomes.

The commission determined that this method of handling a child’s health insurance costs, while reasonable, unduly complicated the child support determination. First, it required a determination of the portion of a parent’s total health insurance premium attributable to the child. This determination was not always straightforward, as health insurance plans rarely identify amounts attributable to individual family

members beyond the primary subscriber. Second, it required a complex adjustment to the basic support obligation, which was not self-evident and frequently led to confusion and uncertainty on the part of parents and practitioners alike. In an effort to simplify application of the guidelines by parents and practitioners, and to make them more understandable to less frequent users, the commission determined that a return to the approach followed in Connecticut's pre-1994 guidelines was warranted. Under this approach, the cost of the child's portion of any health insurance premiums paid by a parent are no longer added to the basic obligation and apportioned between the parents. Instead, both parents are allowed to deduct from their gross income the full amount of any health insurance premiums paid by them for themselves and all of their legal dependents, including the child whose support is being determined. The commission also expanded the deduction to include Husky Plan contributions.

(D) Additional allowable deductions

The commission added the following allowable deductions in the interests of equity, in recognition that the amounts deducted are not subject to the parent's discretion and consequently are not available for the payment of support. The additional deductions are:

- court-ordered life insurance for the benefit of the child whose support is being determined,
- court-ordered disability insurance, and
- the cost of mandatory uniforms and tools, to the extent deducted by the employer.

(E) Union dues

The commission limited the existing deduction for union dues and fees to amounts actually deducted by the employer.

(F) Other alimony and child support awards

The commission has retained the allowable deduction for court-ordered alimony and child support awards unchanged from the 1999 guidelines. In particular, it continues the policy of limiting the deduction to the extent of payment on non-arrearage amounts. The disallowance of arrearage payments as a deduction helps to ensure that a child who is the subject of a subsequent support order is not deprived of an appropriate level of support due to a parent's non-payment of a prior support order.

The commission recognizes that limiting this deduction to actual payments can be interpreted as a failure to give full effect to an existing court order. Such interpretation relies on at least two principles: one, that a valid court order should be presumed to be paid as ordered in deference to judicial authority; and two, that unpaid orders remain subject to enforcement and future collection. The commission finds that the interest of the child in receiving an appropriate level of support based on the actual disposable income of the parents outweighs these concerns. This determination rests on the commission's reluctance to reward a parent who neglects

to pay a pre-existing child support obligation with a reduced obligation for the child whose support order is now being established. That being said, however, the commission specifically intends that the downward modification remedy be available in appropriate circumstances, subject to applicable state law, to obligors who are faced with an inflated order because they failed to make payments on another pre-existing order.

Finally, the commission considered fully but rejected amendment of this deduction to include alimony amounts payable to the other parent involved in the support determination and to limit the deduction only to ordered child support amounts that are consistent with the guidelines, where the actual order differs from such amount because the parties to a pre-existing order stipulated to an amount higher than that prescribed by the guidelines.

(G) Imputed obligation for qualified child

The commission continues unchanged from the 1999 guidelines the deduction from gross income in the amount of an imputed support obligation for a qualified child. A qualified child is defined as one other than the subject of the support determination, who resides with the parent, is dependent on the parent for support, and for whom the parent has not claimed a deduction for court-ordered support payments. A parent may claim the deduction in the context of an initial support determination or when *defending against* a proposed modification. A parent cannot claim the deduction when *seeking* a modification of an existing child support award.

(i) Arrearage guidelines

Section 46b-215a of the Connecticut General Statutes requires the development of guidelines for orders of payment on arrearages. Such guidelines are to be based on the obligor's ability to pay. The commission interprets the statute to apply only to the determination of periodic payments, and so does not address in the regulations the determination of lump sum payments, which determination remains subject to the discretion of the judge or family support magistrate. The commission found that there was uncertainty in the legal community regarding the applicability of the deviation criteria to the determination of periodic payments on arrearages, and therefore added language at the beginning of the section to clarify that the deviation criteria are intended to apply to such determinations. This subsection of the preamble explains the commission's rationale for several aspects of the arrearage guidelines.

(1) Simplicity

The commission believes that the arrearage guidelines should be fairly simple to understand and apply, and accordingly continues to base the arrearage payment on a percentage of the current support order.

(2) Percentage of current support

The commission determined that twenty percent (20%) of the current support order continues to be a reasonable percentage to apply toward the reduction of

accumulated child support arrearages in most cases. It has accordingly retained this percentage as the general rule, subject to the limitation described in subdivision (4) in this subsection of the preamble.

(3) Arrearage payment when there is no current support order

When there is no current support order, a current support obligation is imputed for the child for whom the arrearage is owed, and the arrearage payment is established as a percentage of that imputed obligation. The applicable percentage is:

(A) twenty percent if the child for whom the arrearage is owed is an unemancipated minor, and

(B) fifty percent if the child for whom the arrearage is owed is deceased, emancipated, or over age eighteen.

The twenty percent amount was selected to be consistent with the general rule on the grounds that in the absence of a current support order, the obligor is either supporting the child or would be obligated to do so under state law. The fifty percent amount was selected because in the situations described, the obligor's current support obligation will have ceased, so that the ability to repay an arrearage is enhanced.

(4) Limitation on amount of arrearage payment

Basing the arrearage payment on the current support order automatically introduces a test of the obligor's ability to pay. Nonetheless, the commission recognizes that further protection is required to assist obligors in meeting their own self-support needs. It has accordingly retained in these regulations the provision whereby no more than 55% of an obligor's net income may be taken for the total of all current support and arrearage payments.

(5) Special rule for low-income obligors

The arrearage guidelines provide for a weekly arrearage payment for low-income obligors equal to the greater of ten percent (10%) of the weekly current support order, or one dollar (\$1) per week. The lower percentage than that of the general rule is intended to assist such obligors in meeting their own self-support needs while at the same time conveying the important message of the primacy of child support obligations.

(6) Arrearages owed to the state and a custodial parent

The commission has retained the provision for a single arrearage payment order under which payments are to be distributed in accordance with federal requirements. As under the 1999 guidelines, the order is to be payable to the custodial parent until such parent's arrearage is satisfied, and then to the state.

(7) Special treatment for obligor living with child

The authorizing statute calls for special consideration where the obligor lives with the child when the arrearage order is entered. Accordingly, the commission continues the requirement for only a minimal weekly payment of

one dollar (\$1) where such obligor's gross income does not exceed 250% of the poverty guideline for the obligor's household size. Where the obligor's income exceeds this amount, the guidelines require a payment of 20% of the imputed support obligation.

(j) Deviation criteria

(1) In general

The commission determined that the deviation criteria are generally working well, and that minimal changes to the regulation were needed. It also found, however, that some clarification was required, and that the addition of three new criteria was warranted.

The commission recognizes that keeping the deviation criteria to a minimum serves the stated guidelines purpose of ensuring consistency and promoting settlements. It also finds, however, that due regard to the best interests of the child, as well as fairness to the parents, requires a description of the specific circumstances in which the presumptive support amounts may be inappropriate or unjust. The commission considered case data reported from the automated system maintained by the state's Title IV-D child support agency in arriving at the regulatory amendments.

(2) Applicability

The commission added language in the introduction and throughout the section to clarify its intent to restrict the application of the deviation criteria to the specific circumstances stated in the lettered subparagraphs listed under the six category headings. For example, under the second heading "extraordinary expenses for care and maintenance of the child," education expenses, unreimbursable medical expenses, and expenses for special needs are listed as the criteria for deviation. Under the revised regulations, these three listed criteria, and no others, may warrant deviation under the category "extraordinary expenses for care and maintenance of the child." There may be other extraordinary expenses for care and maintenance of the child, but unless such expenses can be characterized fairly as falling under one of the three specific listed criteria, they should not be found to warrant a deviation from presumptive support amounts.

Similarly, while acknowledging that agreements of the parties to a child support determination should carry some weight in setting appropriate support amounts, the commission included language in the section introduction that is intended to ensure that the best interests of the child and an adherence to guidelines principles is embodied in such agreements. The new language permits agreements to set support amounts that deviate from the presumptive amounts, but requires that such agreements cite specific deviation criteria and factual bases to justify any variance.

Finally, as noted in the discussion of the arrearage guidelines, the commission added language at the beginning of that section of the regulations to clarify that the deviation criteria are intended to apply to the

determination of periodic payments on child support arrearages.

(3) **New criteria**

(A) **Weekly wages between 45 and 52 hours**

This new criterion is associated with the commission's reduction of the limit on hourly wages to be included in gross income from 52 hours, as existed in the 1999 guidelines, to 45 hours. The commission changed the hourly wage standard to be consistent with section 46b-215d of the general statutes, which the Connecticut legislature enacted subsequent to the completion of the 1999 commission's activities. The commission intends this new criterion to be available for those cases in which application of the new hourly wage limit would result in an inappropriate or inequitable order, in view of a parent's earnings history and prospects. The deviation only applies when it is in the best interests of the child, and it cannot be used in a modification context if the obligor worked 45 hours or less when the order was set.

(B) **Child care expenses for a qualified child**

The commission added a deviation criterion for the child care expenses of a qualified child to address the concern that the required child care contribution, as a component of the child support award in addition to current support, might unduly impact a parent's ability to pay child care for other children living with such parent. The deviation can be used only to reduce the presumptive child care contribution, not current support, and it applies only if such other children satisfy the definition of "qualified child." The commission also limited the deviation to cases in which an initial child support award is being set or a parent is defending against a proposed modification of an existing child care contribution, to be consistent with the qualified child deduction.

(C) **Extraordinary disparity in parental income**

This new criterion is associated with the elimination of the white italics from the darker shaded area of the schedule. The white italics in the 1999 guidelines had indicated those income levels at which the diminished basic obligation of a low-income obligor might be reduced even more by consideration of the custodial parent's income. The commission removed the white italics to simplify the guidelines, in view of the small number of cases in which the custodial parent's income was high enough to make a difference in the amount of the low-income obligor's basic obligation. The new criterion is intended to provide a vehicle for addressing the small number of cases affected by this change. The commission also recognizes that there may be other circumstances in which application of the criterion may be warranted.

(4) **Shared physical custody**

The commission considered at length the deviation for shared physical custody, and concluded that it should remain unchanged from the 1999 guidelines.

In accordance with the amended definition, a finding of shared physical custody should be made only where

each parent exercises physical care and control of the child for periods *substantially in excess of* a normal visitation schedule. The commission deems a normal visitation schedule typically to consist of two overnights on alternate weekends; alternate holidays; some vacation time; and other visits of short duration, which may occasion an overnight stay during the week. While periods in excess of a normal visitation schedule are required for a finding of shared physical custody, the commission emphasizes that an *equal* time-sharing is *not* required for such finding. Courts and other officials still must determine what precise level of sharing is sufficient to warrant a deviation from presumptive support amounts. The commission continues to reject a "bright-line" definitional test as well as a formula approach to shared custody situations to discourage disputes over time-sharing as a means of affecting support amounts. The commission believes the approach continued in these regulations leaves sufficient room for the exercise of judicial discretion while providing a measure of predictability for the parties.

(5) **Additional considerations**

The commission reviewed all of the other existing deviation criteria and determined that no substantive amendments are warranted at this time. The commission notes, however, that the deviation criterion for a parent's earning capacity must now be read in conjunction with subsection (b) of section 46b-215b of the Connecticut General Statutes, which prohibits application of such criterion in certain cases when the parent qualifies for disability benefits.

(k) **The guidelines commission and review process**

(1) **Statutory authority and membership**

The Commission for Child Support Guidelines is established under section 46b-215a of the Connecticut General Statutes. The commission is charged with establishing guidelines to ensure the appropriateness of child support awards, and for reviewing and updating such guidelines every four years. The commission consists of eleven members. The Chief Court Administrator, the Commissioner of Social Services, the Attorney General, and the chairpersons and ranking members of the joint standing committee on judiciary all serve in their official capacities, and may select designees to serve in their place. The Governor appoints a representative of the Connecticut Bar Association, a representative of legal services, a person who represents the financial concerns of child support obligors, and a representative of the Permanent Commission on the Status of Women. The commission elects its own chairperson who was, during the most recent review process, Patricia A. Wilson-Coker, JD, MSW, Commissioner of Social Services.

In addition to the voting membership, other representatives of various agencies and court systems involved in the child support determination process participated regularly in commission meetings, and staffed the work of the commission. The commission

gratefully acknowledges the contributions of these individuals to the work of the commission.

(2) **Review process**

The commission held biweekly meetings, which were open to the public, beginning October 2002. The commission filed a schedule of meetings with the Secretary of the State, as required by statute, and kept detailed minutes of each meeting. Early in its review process, the commission reached out in several directions in an effort to gather maximum input on possible changes to the guidelines.

The commission held focus groups of staff from the Bureau of Child Support Enforcement of the Department of Social Services, Support Enforcement Services of the Court Operations Division of the Judicial Branch, and Assistant Attorneys General in the Child Support Department of the Office of the Attorney General who offered their valuable insights on the areas in which the existing guidelines were working well, and those in which improvement seemed warranted. The commission then invited staff representatives of these agencies to address the commission and summarize the concerns of these focus groups.

The commission invited representatives of Fatherhood Initiative sites throughout the state, as well as a representative of the Connecticut Women's Education and Legal Fund, to address the commission to present their concerns regarding the impact of the existing guidelines on the clients they serve. The Connecticut Bar Association representative on the commission surveyed selected family law attorneys, and compiled a synopsis of their responses to various questions on identified guidelines issues, which was made available to the commission.

The commission scheduled six public hearings to receive comments from the public on how the guidelines affected them, and to offer the opportunity to recommend changes. All of the public hearings were scheduled for the month of January 2003 - five during the evening, and one in the afternoon. Notice of the hearings was published in the Connecticut Law Journal; a flyer was posted in many locations; and the hearings were publicized widely in newspapers throughout the state. Unfortunately, one of the hearings was cancelled due to a power outage, and one was not held because no one attended. In all, however, the commission received comments from 39 individuals either at the public hearings or in written correspondence following the hearings.

Somewhat later in its deliberations, after the commission had identified some of the major areas for increased scrutiny of potential regulatory revision, the commission welcomed the Chief Family Administrative Judge of the Connecticut Superior Court to present and discuss with the commission his views on selected issues related to the guidelines and their implementation in the court system.

The commission also hired a nationally recognized leader in the field of child support guidelines consulting, Policy Studies, Inc., to prepare a new *Schedule of Basic Child Support Obligations* based on updated economic research, and to modify the schedule in accordance with certain commission determinations, as described in earlier sections of this preamble.

Finally, in addition to the outreach methods described above, the commission during its deliberations employed several more research and data-gathering techniques, including but not limited to: examination of the statistical records of the computerized Connecticut Child Support Enforcement System relating to the application of the guidelines to ensure that deviations from the guidelines are limited; survey of other states' child support agencies to determine other possible approaches to various guidelines issues; internet research on specific guidelines-related topics; review of appellate court decisions from Connecticut and other states; consideration of an appellate brief submitted by an interested citizen; reading and summarizing books, articles, and reports of various kinds and media covering particular guidelines issues; and informal consultation with members of the bar, the bench, state legislators, agency representatives, and interested members of the public concerning guidelines issues.

Following the commission's information gathering, deliberations, and development of revised regulations, including a new schedule and worksheet, the commission submitted the proposed regulatory amendments to the Office of the Attorney General for a review of legal sufficiency, and to the joint standing Legislative Regulation Review Committee for final approval, as required by section 46b-215c of the general statutes.

(1) **Effective date**

The commission selected an effective date of August 1, 2005 to provide sufficient time for those who are involved in the determination of child support amounts within the state to become familiar with the guidelines prior to their required implementation.

CHILD SUPPORT AND ARREARAGE GUIDELINES REGULATIONS

Section 46b-215a-1. Definitions

As used in sections 46b-215a-1, 46b-215a-2b, 46b-215a-3, 46b-215a-4a and 46b-215a-5b:

- (1) “Allowable deductions” means average weekly amounts subtracted from gross income to arrive at net income, and are limited to the following:
 - (A) federal, state and local income taxes, based upon all allowable exemptions, deductions and credits;
 - (B) social security taxes or, in lieu thereof, mandatory retirement plan deductions for an amount not to exceed the maximum amount permissible under social security;
 - (C) medicare tax;
 - (D) medical, hospital, dental or health insurance premium payments, including Husky Plan contributions, for the parent and his or her legal dependents, provided the parent provides the name of the insurer and the policy number;
 - (E) court-ordered life insurance for the benefit of the child whose support is being determined;
 - (F) court-ordered disability insurance;
 - (G) mandatory union dues or fees, including initiation, to the extent deducted by the employer;
 - (H) the cost of mandatory uniforms and tools, to the extent deducted by the employer;
 - (I) court-ordered alimony and child support awards for individuals not involved in the support determination, provided a deduction for such awards shall be allowed only to the extent of payment on any non-arrearage amounts; and
 - (J) an imputed support obligation for a qualified child, as determined in accordance with section 46b-215a-2b(e) of the Regulations of Connecticut State Agencies.
- (2) “Arrearage” is synonymous with “past-due support” and means any one or a combination of the following:
 - (A) court ordered current support or arrearage payments which have become due and payable and remain unpaid;
 - (B) unpaid child support award amounts which have been reduced to a judgment or otherwise found to be due by a court of competent jurisdiction, whether or not presently payable; and
 - (C) support due for periods prior to an action to establish a child support order.
- (3) “Child” means an individual whose parents have a duty to provide support, and includes “children” where the context so requires.
- (4) “Child care costs” means amounts expended for the care and supervision of a child whose support is being determined.
- (5) “Child support and arrearage guidelines” means the rules, principles, schedule and worksheet established under sections 46b-215a-1, 46b-215a-2b, 46b-215a-3, 46b-215a-4a and 46b-215a-5b of the Regulations of Connecticut State Agencies for the determination of an appropriate child support award, to be used when initially establishing or modifying both temporary and permanent orders.
- (6) “Child support award” means the entire payment obligation of the noncustodial parent, as determined under the child support and arrearage guidelines, and includes current support payments, health care coverage, child care contribution and periodic payments on arrearages.

- (7) "Current support" means an amount for the ongoing support of a child, exclusive of arrearage payments, health care coverage and a child care contribution.
- (8) "Custodial parent" means the parent who provides the child's primary residence.
- (9) "Dependent" means a spouse or child for whom a parent is legally responsible under state law.
- (10) "Deviation criteria" means those facts or circumstances specified in section 46b-215a-3 of the Regulations of Connecticut State Agencies, which may justify an order different from the presumptive support amounts.
- (11) "Gross income" means the average weekly earned and unearned income from all sources before deductions, including but not limited to the items listed in subparagraph (A) of this subdivision, but excluding the items listed in subparagraph (B) of this subdivision.

(A) Inclusions

The gross income inclusions are:

- (i) salary;
- (ii) hourly wages for regular, overtime and additional employment not to exceed 45 total paid hours per week;
- (iii) commissions, bonuses and tips;
- (iv) profit sharing, deferred compensation and severance pay;
- (v) tribal stipends and incentives;
- (vi) employment perquisites and in-kind compensation (any basic maintenance or special need such as food, shelter or transportation provided on a recurrent basis in lieu of or in addition to salary or wages);
- (vii) military personnel fringe benefit payments;
- (viii) benefits received in place of earned income including, but not limited to, workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;
- (ix) veterans' benefits;
- (x) social security benefits (excluding Supplemental Security Income (SSI) for a parent or a child), including dependency benefits on the earnings record of an insured parent that are paid on behalf of a child whose support is being determined;
- (xi) net proceeds from contractual agreements;
- (xii) pension and retirement income;
- (xiii) rental income after deduction of reasonable and necessary expenses;
- (xiv) estate or trust income;
- (xv) royalties;
- (xvi) interest, dividends and annuities;
- (xvii) self-employment earnings, after deduction of all reasonable and necessary business expenses;

- (xviii) alimony being paid by an individual who is not a party to the support determination;
- (xix) adoption subsidy benefits received by the custodial parent for the child whose support is being determined;
- (xx) lottery and gambling winnings, prizes and regularly recurring gifts (except as provided in subparagraph (B)(v) of this subdivision); and
- (xxi) education grants (including fellowships or subsidies, to the extent taxable as income under the Internal Revenue Code).

(B) Exclusions

The gross income exclusions are:

- (i) support received on behalf of a child who is living in the home of the parent whose income is being determined;
 - (ii) SSI payments, including those received on behalf of a child who is living in the home of the parent whose income is being determined;
 - (iii) federal, state and local public assistance grants;
 - (iv) earned income tax credit; and
 - (v) the income and regularly recurring contributions or gifts of a spouse or domestic partner.
- (12) “Health care coverage” means any provision of the child support award that addresses the child’s medical or dental needs, and includes an order for either parent to:
- (A) provide medical or dental insurance for such child, or
 - (B) pay all or a part of such child’s medical and dental expenses that are not covered by insurance or reimbursed in any other manner.
- (13) “Husky Plan” means the plan to provide health care for uninsured children established under sections 17b-289 to 17b-303, inclusive, of the Connecticut General Statutes and section 16 of Public Act 97-1 of the October 29 Special Session, and includes:
- (A) the Husky Plan, Part A (also known as Medicaid) for children receiving assistance under section 17b-261 of the Connecticut General Statutes; and
 - (B) the Husky Plan, Part B for children receiving assistance under sections 17b-289 to 17b-303, inclusive, of the Connecticut General Statutes and section 16 of Public Act 97-1 of the October 29 Special Session.
- (14) “Imputed support obligation” means a theoretical current support obligation computed for given children in accordance with section 46b-215a-2b of the Regulations of Connecticut State Agencies, the amount of which obligation is used to determine the allowable deduction for a qualified child under subsection (e) of said section and to calculate arrearage payments under section 46b-215a-4a of the Regulations of Connecticut State Agencies.
- (15) “Low-income obligor” means an obligor whose basic child support obligation is determined without considering the other parent's income, using the darker shaded area of the schedule.
- (16) “Net disposable income” means:
- (A) with reference to the custodial parent, except as provided in subparagraph (C) of this subdivision, the custodial parent’s net income increased by the sum of:

- (i) the recommended current support order,
 - (ii) eighty percent of the weekly amount of any alimony paid by the noncustodial parent to the custodial parent, and
 - (iii) the amount of any social security dependency benefits on the earnings record of the noncustodial parent that are paid on behalf of the child whose support is being determined; and
- (B) with reference to the noncustodial parent, except as provided in subparagraph (C) of this subdivision, the noncustodial parent's net income reduced by the sum of:
- (i) the recommended current support order,
 - (ii) eighty percent of the weekly amount of any alimony paid by the noncustodial parent to the custodial parent, and
 - (iii) the amount of any social security dependency benefits on the earnings record of the noncustodial parent that are paid on behalf of the child whose support is being determined.
- (C) Notwithstanding subparagraphs (A) and (B) of this subdivision, if the custodial parent pays alimony to the noncustodial parent, eighty percent of the weekly amount of such alimony is:
- (i) subtracted from the custodial parent's net income to calculate the custodial parent's net disposable income, and
 - (ii) added to the noncustodial parent's net income to calculate the noncustodial parent's net disposable income.
- (17) "Net income" means gross income minus allowable deductions.
- (18) "Noncustodial parent" means a parent who does not provide the child's primary residence.
- (19) "Obligor" means a parent who is ordered to make payments under a child support award.
- (20) "Presumptive support amounts" means the child support award components calculated under sections 46b-215a-2b and 46b-215a-4a of the Regulations of Connecticut State Agencies, prior to consideration of the deviation criteria specified in section 46b-215a-3 of the Regulations of Connecticut State Agencies.
- (21) "Schedule" means the *Connecticut Child Support Guidelines Schedule of Basic Child Support Obligations* included in section 46b-215a-2b of the Regulations of Connecticut State Agencies.
- (22) "Shared physical custody" means a situation in which each parent exercises physical care and control of the child for periods substantially in excess of a normal visitation schedule. An equal sharing of physical care and control of the child is not required for a finding of shared physical custody.
- (23) "Split custody" means a situation in which there is more than one child in common and each parent is the custodial parent of at least one of the children.
- (24) "Title IV-D" means the provisions of the federal Social Security Act, which require states to implement a child support enforcement program.
- (25) "Worksheet" means form CCSG-1, *Worksheet for the Connecticut Child Support and Arrearage Guidelines*, which is intended for use with all applicable instructions in sections 46b-215a-2b and 46b-215a-4a of the Regulations of Connecticut State Agencies. The worksheet is included in section 46b-215a-5b of the Regulations of Connecticut State Agencies.

Section 46b-215a-2b. Child support guidelines

(a) Applicability

(1) Award components

This section shall be used to determine the current support, health care coverage and child care contribution components of all child support awards within the state, subject to section 46b-215a-3 of the Regulations of Connecticut State Agencies.

(2) Income scope

When the parents' combined net weekly income exceeds \$4,000, child support awards shall be determined on a case-by-case basis, and the current support prescribed at the \$4,000 net weekly income level shall be the minimum presumptive amount.

(b) Using the worksheet

The line references throughout this section are to the worksheet set forth in section 46b-215a-5b of the Regulations of Connecticut State Agencies. Use one worksheet in most cases. When there is a third party custodian and either parent is a low-income obligor (as determined in subsection (c)(3)(A) of this section), complete a separate worksheet for each parent. Enter on the worksheet only weekly amounts, which may be rounded to the nearest dollar.

(c) Determining the amount of current support

The procedures in this subsection shall be used, subject to subsections (d) and (e) of this section, to determine the current support component of the child support award.

(1) Order requirements

(A) Specific dollar amount

The current support order shall include a specific dollar amount of support as a primary element, to be payable on a recurring basis.

(B) Indeterminate amounts

The primary requirement of a specific dollar amount of current support shall not preclude the entry of a supplemental order, in appropriate cases, to pay a percentage of a future lump sum payment, such as a bonus. Such supplemental orders may be entered only when:

- (i) such payment is of an indeterminate amount; and
- (ii) the percentage is generally consistent with the schedule in subsection (f) of this section.

(2) Determine the net weekly income of each parent

Follow the instructions in this subdivision to determine the net weekly income of each parent.

- (A) Enter the parent's gross income on line 1, and indicate the number of work hours, to a maximum of forty-five, used to determine the gross income.

- (B) Enter the parent's federal income tax, based on all allowable exemptions, deductions and credits, on line 2.
- (C) Enter the parent's social security tax or, in lieu thereof, mandatory retirement plan deduction, not to exceed the maximum amount permissible under social security, on line 3.
- (D) Enter the parent's medicare tax on line 4.
- (E) Enter the parent's state and local income tax, based on all allowable exemptions, deductions and credits, on line 5.
- (F) Enter the parent's medical, hospital, dental or health insurance premium payments, including any Husky Plan contributions, for the parent and his or her legal dependents, including the child whose support is being determined, on line 6.
- (G) Enter the parent's payments on court-ordered life insurance for the benefit of the child whose support is being determined on line 7.
- (H) Enter the parent's payments on court-ordered disability insurance on line 8.
- (I) Enter the parent's mandatory union dues or fees, including initiation, to the extent deducted by the employer, on line 9.
- (J) Enter the parent's cost of mandatory uniforms and tools, to the extent deducted by the employer, on line 10.
- (K) Enter the amount of the parent's court-ordered alimony and child support payments for individuals not involved in the support determination on line 11. Do not include arrearage payments in this amount.
- (L) If the parent is entitled to a qualified child deduction in accordance with subsection (e) of this section, compute an imputed support obligation for the parent's qualified child, following the procedures in subdivision (2) of such subsection, and enter the amount on line 12.
- (M) Add the amounts entered on lines 2-12 for each parent and enter the sum on line 13 for each parent.
- (N) Subtract each parent's line 13 amount from the parent's line 1 amount and enter the result on line 14 for each parent. The line 14 amount for each parent is that parent's net weekly income.

(3) Determine the basic child support obligation

Follow the instructions below in the order presented to determine the basic child support obligation using the *Schedule of Basic Child Support Obligations* found in subsection (f) of this section.

- (A) Find the block in the schedule that corresponds to the income level of the noncustodial parent (rounded to the nearest ten dollars) and the number of children whose support is being determined.
 - (i) If this block is in the darker shaded area of the schedule, the noncustodial parent is a low-income obligor. The dollar amount shown in the block is the noncustodial parent's basic child support obligation. Enter this amount on line 16 and proceed to subdivision (4) of this subsection.

(ii) If this block is not in the darker shaded area of the schedule, the noncustodial parent is not a low-income obligor. Proceed to subparagraph (B) of this subdivision to determine the basic child support obligation.

(B) Add the line 14 amounts for each parent. The result is the combined net weekly income. Round this amount to the nearest ten dollars and enter on line 15. Find the block in the schedule that corresponds to the line 15 amount and the number of children whose support is being determined.

The dollar amount shown in this block is the basic child support obligation of both parents for the support of all children. Enter this amount on line 16 and proceed to subdivision (4) of this subsection.

(4) Determine each parent's share of the basic child support obligation

Except as provided in subparagraph (A) of this subdivision, each parent's share of the basic child support obligation is determined by calculating each parent's share of the combined net weekly income, as entered on line 15, and multiplying the result for each parent by the basic child support obligation.

(A) In the case of a low-income obligor, skip line 17, enter the line 16 amount in the noncustodial parent's column on line 18 and proceed to subdivision (5) of this subsection.

(B) Determine each parent's percentage share of the combined net weekly income by dividing the line 14 amount for each parent by the line 15 amount and multiplying by one hundred percent. Enter the result (rounded to the nearest whole percentage) for each parent on line 17.

(C) Multiply the line 17 amount for each parent by the line 16 amount. Enter the result for each parent on line 18. These amounts are each parent's share of the basic child support obligation.

(5) Adjust for social security benefits

Enter on line 19 in the noncustodial parent's column the weekly amount of any social security dependency benefits on the earnings record of such parent that are paid on behalf of the child whose support is being determined.

(6) Determine the presumptive current support amount

The presumptive current support amount for each parent is equal to that parent's share of the basic child support obligation, except where there is an adjustment for social security dependency benefits in accordance with subdivision (5) of this subsection.

(A) If there is no entry on line 19 in the noncustodial parent's column, enter each parent's line 18 amount, rounded to the nearest dollar, on line 20 in the appropriate column. Also enter the noncustodial parent's line 20 amount in the appropriate space on line 34.

(B) If there is an entry on line 19 in the noncustodial parent's column, subtract the line 19 amount from the noncustodial parent's line 18 amount and enter the result, rounded to the nearest dollar, on line 20 in the noncustodial parent's column and in the appropriate space on line 34. Then enter the custodial parent's line 18 amount, rounded to the nearest dollar, on line 20 in the custodial parent's column.

(7) Determine the recommended current support order

The recommended current support order shall equal the presumptive current support amount for the noncustodial parent unless a deviation criterion, as specified in section 46b-215a-3 of the Regulations of Connecticut State Agencies, applies.

- (A) If a deviation criterion applies, complete section VII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the recommended weekly current support order on line 34.
- (B) The line 20 amount for the custodial parent is retained by the custodial parent and is presumed spent on the children. The presumptive support amount for the custodial parent is not established as an order and is not entered on line 34.

(d) **Determining the amount of current support in split custody situations**

In a split custody situation, as defined in section 46b-215a-1(23) of the Regulations of Connecticut State Agencies, a single support obligation is calculated by offsetting theoretical presumptive current support amounts for each parent as follows.

- (1) Determine the presumptive current support amount that the father would owe to the mother for the children in her custody as if those children were the only children of the parties, following all applicable procedures in subsection (c) of this section.
- (2) Determine the presumptive current support amount that the mother would owe to the father for the children in his custody as if those children were the only children of the parties, following all applicable procedures in subsection (c) of this section.
- (3) Subtract the lesser amount from the greater, as determined in subdivisions (1) and (2) of this subsection.
- (4) The recommended current support order shall equal the amount calculated in subdivision (3) of this subsection unless a deviation criterion, as specified in section 46b-215a-3 of the Regulations of Connecticut State Agencies, applies. Such order shall be payable by the parent whose presumptive current support amount, as determined in subdivisions (1) and (2) of this subsection, is greater. If a deviation criterion applies, complete section VII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the recommended weekly current support order on line 34.

(e) **Determining the amount of current support when another child resides with a parent**

(1) Applicability

This subsection shall be used to determine the amount of current support only under the circumstances described in subparagraphs (A) and (B) of this subdivision.

(A) Qualified child

Either parent claims a qualified child. A qualified child is one:

- (i) who is currently living in the same household with the parent, if such parent is the child's legal guardian, or, if such parent is not the child's legal guardian, has lived in the same

household with such parent for at least the six months immediately preceding the support determination or six of the twelve months immediately preceding such determination;

- (ii) who is a dependent of the parent;
- (iii) who is not a subject of the support determination; and
- (iv) for whom the parent has not claimed a deduction under section 46b-215a-1(1)(I) of the Regulations of Connecticut State Agencies.

(B) Initial award or defense to modification

An initial child support award is being established, or a parent is defending against a proposed modification of an existing child support award.

(2) Procedure

When this subsection applies, determine the amount of current support by following the procedures in this subdivision.

(A) Determine current support amount for all children

- (i) Enter on line 12a for the parent claiming a qualified child the sum of lines 2-11 for such parent.
- (ii) Subtract the parent's line 12a amount from the parent's line 1 amount and enter the result on line 12b for such parent.
- (iii) Refer to the schedule to determine a single theoretical presumptive current support amount for the number of children consisting of the child whose support is being determined and the qualified child. For the purpose of this determination, deem the gross income of the other parent of each such child to be zero. Enter the schedule amount on line 12c for the claiming parent.

(B) Determine imputed support obligation for qualified child

Divide the amount entered on line 12c by the number of children used in determining such amount, and enter the result on line 12d for the claiming parent. Multiply the amount entered on line 12d by the number of the claiming parent's qualified children, and enter the product on line 12 for the claiming parent. The line 12 amount is the imputed support obligation for the qualified child.

(C) Determine current support for subject child

Continue following the remaining procedures in subsection (c) of this section to determine the amount of current support for the subject child, using the imputed support obligation for the qualified child as a deduction from the gross income of the claiming parent.

(f) **Schedule of basic child support obligations**

Following is the schedule to be used for determining the basic child support obligation in accordance with subsection (c) of this section. Note that all obligation money amounts have been rounded to the nearest dollar in this schedule.

CONNECTICUT CHILD SUPPORT GUIDELINES SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

NOTE: *Noncustodial parent income only for the darker shaded areas of the schedule on the first page; combined parental income for the remainder of the schedule.*

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
50	10.00%	5	10.40%	5	10.80%	5	11.20%	6	11.60%	6	12.00%	6
60	10.00%	6	10.54%	6	11.08%	7	11.62%	7	12.16%	7	12.70%	8
70	10.00%	7	10.68%	7	11.36%	8	12.04%	8	12.72%	9	13.40%	9
80	10.00%	8	10.82%	9	11.64%	9	12.46%	10	13.28%	11	14.10%	11
90	10.00%	9	10.96%	10	11.92%	11	12.88%	12	13.84%	12	14.80%	13
100	10.00%	10	11.10%	11	12.20%	12	13.30%	13	14.40%	14	15.50%	16
110	10.00%	11	11.24%	12	12.48%	14	13.72%	15	14.96%	16	16.20%	18
120	10.00%	12	11.38%	14	12.76%	15	14.14%	17	15.52%	19	16.90%	20
130	10.00%	13	11.52%	15	13.04%	17	14.56%	19	16.08%	21	17.60%	23
140	10.00%	14	11.66%	16	13.32%	19	14.98%	21	16.64%	23	18.30%	26
150	10.00%	15	11.80%	18	13.60%	20	15.40%	23	17.20%	26	19.00%	29
160	10.00%	16	14.62%	23	16.78%	27	18.70%	30	20.57%	33	22.46%	36
170	12.29%	21	17.10%	29	19.59%	33	21.62%	37	23.55%	40	25.50%	43
180	14.32%	26	19.31%	35	22.08%	40	24.21%	44	26.19%	47	28.21%	51
190	16.14%	31	21.29%	40	24.32%	46	26.53%	50	28.56%	54	30.64%	58
200	17.78%	36	23.07%	46	26.33%	53	28.62%	57	30.69%	61	32.82%	66
210	19.26%	40	24.68%	52	28.14%	59	30.50%	64	32.62%	68	34.80%	73
220	20.61%	45	26.14%	58	29.80%	66	32.22%	71	34.37%	76	36.59%	81
230	21.84%	50	27.48%	63	31.30%	72	33.79%	78	35.97%	83	38.23%	88
240	22.96%	55	28.70%	69	32.69%	78	35.22%	85	37.43%	90	39.73%	95
250	24.00%	60	29.83%	75	33.96%	85	36.54%	91	38.78%	97	41.11%	103
260	25.51%	66	30.87%	80	35.13%	91	37.76%	98	40.03%	104	42.39%	110
270	25.49%	69	31.83%	86	36.22%	98	38.89%	105	41.18%	111	43.57%	118
280	25.48%	71	32.73%	92	37.23%	104	39.94%	112	42.25%	118	44.67%	125
290	25.47%	74	33.56%	97	38.17%	111	40.92%	119	43.25%	125	45.69%	133
300	25.46%	76	35.00%	105	39.05%	117	41.83%	125	44.18%	133	46.64%	140
310	25.45%	79	35.99%	112	39.87%	124	42.68%	132	45.05%	140	47.53%	147
320	25.44%	81	35.98%	115	40.64%	130	43.48%	139	45.86%	147	48.37%	155
330	25.43%	84	35.97%	119	41.67%	137	44.23%	146	46.63%	154	49.16%	162
340	25.41%	86	35.95%	122	41.64%	142	44.94%	153	47.35%	161	49.89%	170
350	25.40%	89	35.91%	126	41.61%	146	45.61%	160	48.03%	168	50.59%	177
360	25.38%	91	35.88%	129	41.57%	150	46.24%	166	48.67%	175	51.25%	185
370	25.37%	94	35.84%	133	41.54%	154	46.32%	171	49.28%	182	51.87%	192
380	25.36%	96	35.81%	136	41.51%	158	46.28%	176	49.86%	189	52.46%	199
390	25.34%	99	35.78%	140	41.48%	162	46.25%	180	50.40%	197	53.02%	207
400	25.33%	101	35.75%	143	41.45%	166	46.22%	185	50.84%	203	53.55%	214
410	25.32%	104	35.72%	146	41.43%	170	46.19%	189	50.81%	208	54.06%	222
420	25.31%	106	35.70%	150	41.40%	174	46.16%	194	50.78%	213	54.54%	229
430	25.30%	109	35.67%	153	41.38%	178	46.13%	198	50.75%	218	55.21%	237
440	25.27%	111	35.62%	157	41.29%	182	46.04%	203	50.65%	223	55.11%	242
450	25.25%	114	35.55%	160	41.20%	185	45.93%	207	50.53%	227	54.97%	247
460	25.22%	116	35.48%	163	41.10%	189	45.83%	211	50.41%	232	54.85%	252
470	25.20%	118	35.42%	166	41.01%	193	45.73%	215	50.30%	236	54.73%	257
480	25.18%	121	35.36%	170	40.92%	196	45.63%	219	50.19%	241	54.61%	262
490	25.16%	123	35.30%	173	40.84%	200	45.54%	223	50.09%	245	54.50%	267

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$500 - \$990 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
500	25.14%	126	35.25%	176	40.76%	204	45.45%	227	49.99%	250	54.39%	272
510	25.12%	128	35.19%	179	40.68%	207	45.36%	231	49.90%	254	54.29%	277
520	25.10%	131	35.14%	183	40.61%	211	45.28%	235	49.81%	259	54.19%	282
530	25.07%	133	35.08%	186	40.53%	215	45.19%	239	49.71%	263	54.08%	287
540	25.01%	135	34.97%	189	40.38%	218	45.02%	243	49.52%	267	53.88%	291
550	24.95%	137	34.86%	192	40.23%	221	44.86%	247	49.35%	271	53.69%	295
560	24.89%	139	34.75%	195	40.09%	225	44.71%	250	49.18%	275	53.50%	300
570	24.83%	142	34.65%	198	39.96%	228	44.56%	254	49.01%	279	53.32%	304
580	24.78%	144	34.55%	200	39.83%	231	44.41%	258	48.85%	283	53.15%	308
590	24.72%	146	34.46%	203	39.71%	234	44.27%	261	48.70%	287	52.98%	313
600	24.67%	148	34.36%	206	39.58%	238	44.14%	265	48.55%	291	52.82%	317
610	24.62%	150	34.27%	209	39.47%	241	44.01%	268	48.41%	295	52.67%	321
620	24.57%	152	34.19%	212	39.35%	244	43.88%	272	48.27%	299	52.52%	326
630	24.52%	154	34.10%	215	39.25%	247	43.76%	276	48.13%	303	52.37%	330
640	24.47%	157	34.03%	218	39.14%	250	43.64%	279	48.00%	307	52.23%	334
650	24.42%	159	33.95%	221	39.04%	254	43.53%	283	47.88%	311	52.09%	339
660	24.38%	161	33.87%	224	38.94%	257	43.42%	287	47.76%	315	51.96%	343
670	24.33%	163	33.80%	226	38.84%	260	43.31%	290	47.64%	319	51.83%	347
680	24.29%	165	33.73%	229	38.75%	263	43.20%	294	47.52%	323	51.71%	352
690	24.24%	167	33.66%	232	38.66%	267	43.10%	297	47.41%	327	51.58%	356
700	24.20%	169	33.59%	235	38.57%	270	43.00%	301	47.30%	331	51.47%	360
710	24.16%	172	33.53%	238	38.48%	273	42.91%	305	47.20%	335	51.35%	365
720	24.12%	174	33.47%	241	38.40%	276	42.81%	308	47.10%	339	51.24%	369
730	24.10%	176	33.43%	244	38.35%	280	42.76%	312	47.04%	343	51.18%	374
740	24.08%	178	33.40%	247	38.31%	283	42.71%	316	46.98%	348	51.12%	378
750	24.07%	180	33.37%	250	38.26%	287	42.66%	320	46.93%	352	51.06%	383
760	24.05%	183	33.34%	253	38.22%	290	42.62%	324	46.88%	356	51.00%	388
770	24.03%	185	33.32%	257	38.18%	294	42.57%	328	46.83%	361	50.95%	392
780	24.02%	187	33.29%	260	38.14%	298	42.53%	332	46.78%	365	50.90%	397
790	24.00%	190	33.26%	263	38.10%	301	42.49%	336	46.73%	369	50.85%	402
800	23.99%	192	33.24%	266	38.07%	305	42.44%	340	46.69%	374	50.80%	406
810	23.97%	194	33.21%	269	38.03%	308	42.40%	343	46.64%	378	50.75%	411
820	23.95%	196	33.18%	272	37.98%	311	42.34%	347	46.58%	382	50.68%	416
830	23.93%	199	33.11%	275	37.88%	314	42.23%	351	46.46%	386	50.55%	420
840	23.90%	201	33.04%	278	37.78%	317	42.13%	354	46.34%	389	50.42%	424
850	23.87%	203	32.98%	280	37.69%	320	42.02%	357	46.22%	393	50.29%	427
860	23.84%	205	32.92%	283	37.60%	323	41.92%	361	46.11%	397	50.17%	431
870	23.82%	207	32.86%	286	37.51%	326	41.82%	364	46.00%	400	50.05%	435
880	23.79%	209	32.80%	289	37.42%	329	41.72%	367	45.89%	404	49.93%	439
890	23.77%	212	32.74%	291	37.33%	332	41.63%	370	45.79%	408	49.82%	443
900	23.74%	214	32.68%	294	37.25%	335	41.53%	374	45.69%	411	49.71%	447
910	23.72%	216	32.63%	297	37.17%	338	41.44%	377	45.59%	415	49.60%	451
920	23.65%	218	32.50%	299	37.01%	341	41.27%	380	45.39%	418	49.39%	454
930	23.54%	219	32.34%	301	36.82%	342	41.05%	382	45.16%	420	49.13%	457
940	23.45%	220	32.19%	303	36.63%	344	40.84%	384	44.93%	422	48.88%	459
950	23.35%	222	32.03%	304	36.45%	346	40.64%	386	44.70%	425	48.64%	462
960	23.25%	223	31.89%	306	36.27%	348	40.44%	388	44.48%	427	48.40%	465
970	23.16%	225	31.74%	308	36.09%	350	40.24%	390	44.27%	429	48.16%	467
980	23.07%	226	31.59%	310	35.92%	352	40.05%	392	44.06%	432	47.93%	470
990	22.98%	228	31.45%	311	35.75%	354	39.86%	395	43.85%	434	47.71%	472

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$1000 - \$1490 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
1000	22.89%	229	31.32%	313	35.59%	356	39.68%	397	43.65%	436	47.49%	475
1010	22.81%	230	31.18%	315	35.42%	358	39.50%	399	43.45%	439	47.27%	477
1020	22.73%	232	31.05%	317	35.26%	360	39.32%	401	43.25%	441	47.06%	480
1030	22.64%	233	30.92%	318	35.11%	362	39.14%	403	43.06%	444	46.85%	483
1040	22.56%	235	30.79%	320	34.95%	364	38.97%	405	42.87%	446	46.64%	485
1050	22.48%	236	30.67%	322	34.80%	365	38.81%	407	42.69%	448	46.44%	488
1060	22.40%	237	30.53%	324	34.64%	367	38.62%	409	42.48%	450	46.22%	490
1070	22.28%	238	30.35%	325	34.41%	368	38.37%	411	42.21%	452	45.92%	491
1080	22.16%	239	30.17%	326	34.19%	369	38.12%	412	41.94%	453	45.63%	493
1090	22.04%	240	29.99%	327	33.97%	370	37.88%	413	41.67%	454	45.34%	494
1100	21.93%	241	29.82%	328	33.76%	371	37.64%	414	41.41%	455	45.05%	496
1110	21.82%	242	29.65%	329	33.55%	372	37.41%	415	41.15%	457	44.77%	497
1120	21.71%	243	29.48%	330	33.35%	373	37.18%	416	40.90%	458	44.50%	498
1130	21.60%	244	29.32%	331	33.14%	375	36.96%	418	40.65%	459	44.23%	500
1140	21.49%	245	29.16%	332	32.95%	376	36.73%	419	40.41%	461	43.96%	501
1150	21.39%	246	29.00%	334	32.75%	377	36.52%	420	40.17%	462	43.70%	503
1160	21.29%	247	28.85%	335	32.56%	378	36.30%	421	39.93%	463	43.45%	504
1170	21.19%	248	28.70%	336	32.37%	379	36.09%	422	39.70%	465	43.20%	505
1180	21.09%	249	28.55%	337	32.18%	380	35.89%	423	39.47%	466	42.95%	507
1190	20.99%	250	28.40%	338	32.00%	381	35.68%	425	39.25%	467	42.71%	508
1200	20.90%	251	28.25%	339	31.82%	382	35.48%	426	39.03%	468	42.47%	510
1210	20.80%	252	28.11%	340	31.65%	383	35.29%	427	38.82%	470	42.23%	511
1220	20.71%	253	27.97%	341	31.47%	384	35.09%	428	38.60%	471	42.00%	512
1230	20.62%	254	27.83%	342	31.30%	385	34.90%	429	38.39%	472	41.77%	514
1240	20.53%	255	27.70%	343	31.14%	386	34.72%	430	38.19%	474	41.55%	515
1250	20.44%	256	27.56%	345	30.97%	387	34.53%	432	37.99%	475	41.33%	517
1260	20.36%	256	27.43%	346	30.81%	388	34.35%	433	37.79%	476	41.11%	518
1270	20.27%	257	27.30%	347	30.65%	389	34.17%	434	37.59%	477	40.90%	519
1280	20.19%	258	27.18%	348	30.49%	390	34.00%	435	37.40%	479	40.69%	521
1290	20.11%	259	27.05%	349	30.34%	391	33.83%	436	37.21%	480	40.48%	522
1300	20.02%	260	26.93%	350	30.18%	392	33.65%	437	37.02%	481	40.28%	524
1310	19.93%	261	26.79%	351	30.02%	393	33.47%	439	36.82%	482	40.06%	525
1320	19.83%	262	26.66%	352	29.86%	394	33.30%	440	36.63%	483	39.85%	526
1330	19.74%	263	26.52%	353	29.71%	395	33.12%	441	36.43%	485	39.64%	527
1340	19.65%	263	26.39%	354	29.55%	396	32.95%	442	36.25%	486	39.43%	528
1350	19.56%	264	26.27%	355	29.40%	397	32.78%	443	36.06%	487	39.23%	530
1360	19.47%	265	26.14%	356	29.25%	398	32.61%	444	35.88%	488	39.03%	531
1370	19.38%	266	26.02%	356	29.10%	399	32.45%	445	35.69%	489	38.84%	532
1380	19.29%	266	25.90%	357	28.96%	400	32.29%	446	35.52%	490	38.64%	533
1390	19.21%	267	25.77%	358	28.81%	401	32.13%	447	35.34%	491	38.45%	534
1400	19.12%	268	25.66%	359	28.67%	401	31.97%	448	35.17%	492	38.26%	536
1410	19.04%	268	25.54%	360	28.53%	402	31.82%	449	35.00%	493	38.08%	537
1420	18.96%	269	25.42%	361	28.40%	403	31.66%	450	34.83%	495	37.89%	538
1430	18.88%	270	25.31%	362	28.26%	404	31.51%	451	34.66%	496	37.71%	539
1440	18.80%	271	25.20%	363	28.13%	405	31.36%	452	34.50%	497	37.54%	541
1450	18.72%	271	25.09%	364	28.00%	406	31.22%	453	34.34%	498	37.36%	542
1460	18.64%	272	24.98%	365	27.87%	407	31.07%	454	34.18%	499	37.19%	543
1470	18.57%	273	24.87%	366	27.74%	408	30.93%	455	34.02%	500	37.02%	544
1480	18.49%	274	24.76%	367	27.61%	409	30.79%	456	33.87%	501	36.85%	545
1490	18.42%	274	24.66%	367	27.49%	410	30.65%	457	33.71%	502	36.68%	547

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$1500 - \$1990 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
1500	18.35%	275	24.56%	368	27.37%	410	30.51%	458	33.56%	503	36.52%	548
1510	18.27%	276	24.45%	369	27.24%	411	30.38%	459	33.41%	505	36.36%	549
1520	18.20%	277	24.35%	370	27.12%	412	30.24%	460	33.27%	506	36.20%	550
1530	18.13%	277	24.25%	371	27.01%	413	30.11%	461	33.12%	507	36.04%	551
1540	18.06%	278	24.16%	372	26.89%	414	29.98%	462	32.98%	508	35.88%	553
1550	18.00%	279	24.06%	373	26.77%	415	29.85%	463	32.84%	509	35.73%	554
1560	17.93%	280	23.96%	374	26.66%	416	29.73%	464	32.70%	510	35.58%	555
1570	17.86%	280	23.87%	375	26.55%	417	29.60%	465	32.56%	511	35.43%	556
1580	17.80%	281	23.78%	376	26.44%	418	29.48%	466	32.43%	512	35.28%	557
1590	17.73%	282	23.68%	377	26.33%	419	29.36%	467	32.29%	513	35.13%	559
1600	17.67%	283	23.59%	377	26.22%	420	29.24%	468	32.16%	515	34.99%	560
1610	17.60%	283	23.50%	378	26.11%	420	29.12%	469	32.03%	516	34.85%	561
1620	17.54%	284	23.42%	379	26.01%	421	29.00%	470	31.90%	517	34.71%	562
1630	17.48%	285	23.33%	380	25.91%	422	28.88%	471	31.77%	518	34.57%	563
1640	17.42%	286	23.24%	381	25.80%	423	28.77%	472	31.65%	519	34.43%	565
1650	17.36%	286	23.16%	382	25.70%	424	28.66%	473	31.52%	520	34.30%	566
1660	17.30%	287	23.07%	383	25.60%	425	28.54%	474	31.40%	521	34.16%	567
1670	17.24%	288	22.99%	384	25.50%	426	28.43%	475	31.28%	522	34.03%	568
1680	17.18%	289	22.91%	385	25.40%	427	28.32%	476	31.16%	523	33.90%	570
1690	17.13%	290	22.84%	386	25.32%	428	28.23%	477	31.06%	525	33.79%	571
1700	17.09%	290	22.77%	387	25.25%	429	28.15%	479	30.97%	526	33.69%	573
1710	17.04%	291	22.71%	388	25.17%	430	28.07%	480	30.88%	528	33.59%	574
1720	17.00%	292	22.65%	390	25.10%	432	27.99%	481	30.79%	530	33.50%	576
1730	16.95%	293	22.58%	391	25.03%	433	27.91%	483	30.70%	531	33.40%	578
1740	16.91%	294	22.52%	392	24.96%	434	27.83%	484	30.61%	533	33.31%	580
1750	16.87%	295	22.46%	393	24.89%	436	27.75%	486	30.53%	534	33.21%	581
1760	16.82%	296	22.40%	394	24.82%	437	27.67%	487	30.44%	536	33.12%	583
1770	16.78%	297	22.34%	395	24.75%	438	27.60%	488	30.36%	537	33.03%	585
1780	16.74%	298	22.28%	397	24.68%	439	27.52%	490	30.27%	539	32.94%	586
1790	16.70%	299	22.23%	398	24.62%	441	27.45%	491	30.19%	540	32.85%	588
1800	16.66%	300	22.17%	399	24.55%	442	27.37%	493	30.11%	542	32.76%	590
1810	16.62%	301	22.11%	400	24.48%	443	27.30%	494	30.03%	544	32.67%	591
1820	16.58%	302	22.06%	401	24.42%	444	27.23%	496	29.95%	545	32.59%	593
1830	16.54%	303	22.00%	403	24.35%	446	27.16%	497	29.87%	547	32.50%	595
1840	16.50%	304	21.95%	404	24.29%	447	27.08%	498	29.79%	548	32.41%	596
1850	16.46%	305	21.89%	405	24.23%	448	27.01%	500	29.72%	550	32.33%	598
1860	16.42%	305	21.84%	406	24.17%	449	26.95%	501	29.64%	551	32.25%	600
1870	16.39%	306	21.79%	407	24.10%	451	26.88%	503	29.56%	553	32.17%	602
1880	16.35%	307	21.73%	409	24.04%	452	26.81%	504	29.49%	554	32.08%	603
1890	16.31%	308	21.68%	410	23.98%	453	26.74%	505	29.42%	556	32.00%	605
1900	16.28%	309	21.63%	411	23.92%	455	26.68%	507	29.34%	558	31.93%	607
1910	16.24%	310	21.58%	412	23.87%	456	26.61%	508	29.27%	559	31.85%	608
1920	16.20%	311	21.53%	413	23.81%	457	26.54%	510	29.20%	561	31.77%	610
1930	16.17%	312	21.48%	415	23.75%	458	26.48%	511	29.13%	562	31.69%	612
1940	16.13%	313	21.43%	416	23.69%	460	26.42%	512	29.06%	564	31.62%	613
1950	16.10%	314	21.38%	417	23.64%	461	26.35%	514	28.99%	565	31.54%	615
1960	16.06%	315	21.33%	418	23.58%	462	26.29%	515	28.92%	567	31.47%	617
1970	16.03%	316	21.28%	419	23.52%	463	26.23%	517	28.85%	568	31.39%	618
1980	16.00%	317	21.24%	421	23.47%	465	26.17%	518	28.79%	570	31.32%	620
1990	15.96%	318	21.19%	422	23.42%	466	26.11%	520	28.72%	572	31.25%	622

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$2000 - \$2490 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
2000	15.93%	319	21.14%	423	23.36%	467	26.05%	521	28.65%	573	31.17%	623
2010	15.90%	320	21.10%	424	23.31%	468	25.99%	522	28.59%	575	31.10%	625
2020	15.87%	320	21.05%	425	23.26%	470	25.93%	524	28.52%	576	31.03%	627
2030	15.83%	321	21.01%	426	23.20%	471	25.87%	525	28.46%	578	30.96%	629
2040	15.80%	322	20.96%	428	23.15%	472	25.81%	527	28.40%	579	30.89%	630
2050	15.77%	323	20.92%	429	23.10%	474	25.76%	528	28.33%	581	30.83%	632
2060	15.74%	324	20.88%	430	23.05%	475	25.70%	529	28.27%	582	30.76%	634
2070	15.71%	325	20.83%	431	23.00%	476	25.65%	531	28.21%	584	30.69%	635
2080	15.68%	326	20.79%	432	22.95%	477	25.59%	532	28.15%	585	30.63%	637
2090	15.65%	327	20.75%	434	22.90%	479	25.53%	534	28.09%	587	30.56%	639
2100	15.62%	328	20.71%	435	22.85%	480	25.48%	535	28.03%	589	30.50%	640
2110	15.59%	329	20.66%	436	22.80%	481	25.43%	537	27.97%	590	30.43%	642
2120	15.56%	330	20.62%	437	22.76%	482	25.37%	538	27.91%	592	30.37%	644
2130	15.53%	331	20.58%	438	22.71%	484	25.32%	539	27.85%	593	30.30%	645
2140	15.50%	332	20.54%	440	22.66%	485	25.27%	541	27.80%	595	30.24%	647
2150	15.47%	333	20.50%	441	22.62%	486	25.22%	542	27.74%	596	30.18%	649
2160	15.45%	334	20.46%	442	22.57%	488	25.17%	544	27.68%	598	30.12%	651
2170	15.42%	335	20.43%	443	22.53%	489	25.12%	545	27.63%	600	30.06%	652
2180	15.40%	336	20.40%	445	22.49%	490	25.08%	547	27.59%	601	30.01%	654
2190	15.38%	337	20.36%	446	22.45%	492	25.04%	548	27.54%	603	29.96%	656
2200	15.36%	338	20.33%	447	22.42%	493	25.00%	550	27.50%	605	29.92%	658
2210	15.34%	339	20.30%	449	22.38%	495	24.96%	552	27.45%	607	29.87%	660
2220	15.32%	340	20.27%	450	22.35%	496	24.92%	553	27.41%	608	29.82%	662
2230	15.30%	341	20.24%	451	22.31%	498	24.88%	555	27.36%	610	29.77%	664
2240	15.28%	342	20.21%	453	22.27%	499	24.84%	556	27.32%	612	29.72%	666
2250	15.26%	343	20.18%	454	22.24%	500	24.80%	558	27.28%	614	29.68%	668
2260	15.24%	344	20.15%	455	22.20%	502	24.76%	560	27.23%	615	29.63%	670
2270	15.22%	345	20.13%	457	22.17%	503	24.72%	561	27.19%	617	29.58%	672
2280	15.20%	347	20.10%	458	22.14%	505	24.68%	563	27.15%	619	29.54%	673
2290	15.18%	348	20.07%	460	22.10%	506	24.64%	564	27.11%	621	29.49%	675
2300	15.16%	349	20.04%	461	22.07%	508	24.61%	566	27.07%	623	29.45%	677
2310	15.14%	350	20.01%	462	22.04%	509	24.57%	568	27.03%	624	29.40%	679
2320	15.12%	351	19.98%	464	22.00%	510	24.53%	569	26.99%	626	29.36%	681
2330	15.10%	352	19.96%	465	21.97%	512	24.50%	571	26.95%	628	29.32%	683
2340	15.08%	353	19.93%	466	21.94%	513	24.46%	572	26.91%	630	29.27%	685
2350	15.07%	354	19.90%	468	21.91%	515	24.42%	574	26.87%	631	29.23%	687
2360	15.05%	355	19.88%	469	21.87%	516	24.39%	576	26.83%	633	29.19%	689
2370	15.03%	356	19.85%	470	21.84%	518	24.35%	577	26.79%	635	29.15%	691
2380	15.01%	357	19.82%	472	21.81%	519	24.32%	579	26.75%	637	29.10%	693
2390	14.99%	358	19.80%	473	21.78%	521	24.28%	580	26.71%	638	29.06%	695
2400	14.98%	359	19.77%	474	21.75%	522	24.25%	582	26.67%	640	29.02%	697
2410	14.96%	361	19.74%	476	21.72%	523	24.22%	584	26.64%	642	28.98%	698
2420	14.94%	362	19.72%	477	21.69%	525	24.18%	585	26.60%	644	28.94%	700
2430	14.93%	363	19.69%	479	21.66%	526	24.15%	587	26.56%	645	28.90%	702
2440	14.91%	364	19.67%	480	21.63%	528	24.11%	588	26.53%	647	28.86%	704
2450	14.89%	365	19.64%	481	21.60%	529	24.08%	590	26.49%	649	28.82%	706
2460	14.87%	366	19.62%	483	21.57%	531	24.05%	592	26.45%	651	28.78%	708
2470	14.86%	367	19.60%	484	21.54%	532	24.02%	593	26.42%	653	28.74%	710
2480	14.84%	368	19.57%	485	21.51%	533	23.98%	595	26.38%	654	28.70%	712
2490	14.83%	369	19.55%	487	21.48%	535	23.95%	596	26.35%	656	28.67%	714

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$2500 - \$2990 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
2500	14.81%	370	19.52%	488	21.45%	536	23.92%	598	26.31%	658	28.63%	716
2510	14.79%	371	19.50%	489	21.43%	538	23.89%	600	26.28%	660	28.59%	718
2520	14.78%	372	19.48%	491	21.40%	539	23.86%	601	26.24%	661	28.55%	720
2530	14.76%	373	19.45%	492	21.37%	541	23.83%	603	26.21%	663	28.52%	721
2540	14.75%	375	19.43%	494	21.34%	542	23.80%	604	26.18%	665	28.48%	723
2550	14.73%	376	19.41%	495	21.32%	544	23.77%	606	26.14%	667	28.44%	725
2560	14.71%	377	19.38%	496	21.29%	545	23.74%	608	26.11%	668	28.41%	727
2570	14.70%	378	19.36%	498	21.26%	546	23.71%	609	26.08%	670	28.37%	729
2580	14.68%	379	19.34%	499	21.23%	548	23.68%	611	26.04%	672	28.34%	731
2590	14.67%	380	19.32%	500	21.21%	549	23.65%	612	26.01%	674	28.30%	733
2600	14.65%	381	19.29%	502	21.18%	551	23.62%	614	25.98%	675	28.27%	735
2610	14.64%	382	19.27%	503	21.16%	552	23.59%	616	25.95%	677	28.23%	737
2620	14.62%	383	19.25%	504	21.13%	554	23.56%	617	25.92%	679	28.20%	739
2630	14.61%	384	19.23%	506	21.10%	555	23.53%	619	25.88%	681	28.16%	741
2640	14.60%	385	19.21%	507	21.08%	556	23.50%	620	25.85%	683	28.13%	743
2650	14.57%	386	19.18%	508	21.04%	558	23.46%	622	25.81%	684	28.08%	744
2660	14.54%	387	19.14%	509	21.00%	559	23.41%	623	25.76%	685	28.02%	745
2670	14.51%	387	19.10%	510	20.96%	560	23.37%	624	25.70%	686	27.97%	747
2680	14.48%	388	19.07%	511	20.91%	560	23.32%	625	25.65%	687	27.91%	748
2690	14.45%	389	19.03%	512	20.87%	561	23.27%	626	25.60%	689	27.85%	749
2700	14.42%	389	19.00%	513	20.83%	562	23.23%	627	25.55%	690	27.80%	750
2710	14.39%	390	18.96%	514	20.79%	563	23.18%	628	25.50%	691	27.74%	752
2720	14.36%	391	18.93%	515	20.75%	564	23.13%	629	25.45%	692	27.69%	753
2730	14.33%	391	18.89%	516	20.71%	565	23.09%	630	25.40%	693	27.63%	754
2740	14.30%	392	18.86%	517	20.66%	566	23.04%	631	25.35%	694	27.58%	756
2750	14.28%	393	18.82%	518	20.62%	567	23.00%	632	25.30%	696	27.52%	757
2760	14.25%	393	18.79%	519	20.58%	568	22.95%	633	25.25%	697	27.47%	758
2770	14.22%	394	18.76%	520	20.54%	569	22.91%	635	25.20%	698	27.41%	759
2780	14.19%	395	18.72%	520	20.50%	570	22.86%	636	25.15%	699	27.36%	761
2790	14.16%	395	18.69%	521	20.47%	571	22.82%	637	25.10%	700	27.31%	762
2800	14.14%	396	18.66%	522	20.43%	572	22.78%	638	25.05%	701	27.26%	763
2810	14.11%	396	18.62%	523	20.39%	573	22.73%	639	25.01%	703	27.21%	764
2820	14.08%	397	18.59%	524	20.35%	574	22.69%	640	24.96%	704	27.15%	766
2830	14.06%	398	18.56%	525	20.31%	575	22.65%	641	24.91%	705	27.10%	767
2840	14.03%	398	18.53%	526	20.27%	576	22.60%	642	24.86%	706	27.05%	768
2850	14.00%	399	18.49%	527	20.24%	577	22.56%	643	24.82%	707	27.00%	770
2860	13.98%	400	18.46%	528	20.20%	578	22.52%	644	24.77%	708	26.95%	771
2870	13.95%	400	18.43%	529	20.16%	579	22.48%	645	24.73%	710	26.90%	772
2880	13.92%	401	18.40%	530	20.12%	580	22.44%	646	24.68%	711	26.85%	773
2890	13.90%	402	18.37%	531	20.09%	581	22.40%	647	24.64%	712	26.80%	775
2900	13.87%	402	18.34%	532	20.05%	581	22.36%	648	24.59%	713	26.76%	776
2910	13.85%	403	18.31%	533	20.01%	582	22.32%	649	24.55%	714	26.71%	777
2920	13.82%	404	18.28%	534	19.98%	583	22.28%	650	24.50%	716	26.66%	778
2930	13.80%	404	18.25%	535	19.94%	584	22.24%	652	24.46%	717	26.61%	780
2940	13.77%	405	18.22%	536	19.91%	585	22.20%	653	24.42%	718	26.56%	781
2950	13.75%	406	18.19%	537	19.87%	586	22.16%	654	24.37%	719	26.52%	782
2960	13.72%	406	18.16%	537	19.84%	587	22.12%	655	24.33%	720	26.47%	784
2970	13.70%	407	18.13%	538	19.80%	588	22.08%	656	24.29%	721	26.43%	785
2980	13.67%	407	18.10%	539	19.77%	589	22.04%	657	24.25%	723	26.38%	786
2990	13.65%	408	18.07%	540	19.73%	590	22.00%	658	24.20%	724	26.33%	787

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$3000 - \$3490 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
3000	13.62%	409	18.04%	541	19.70%	591	21.97%	659	24.16%	725	26.29%	789
3010	13.60%	409	18.01%	542	19.67%	592	21.93%	660	24.12%	726	26.24%	790
3020	13.58%	410	17.98%	543	19.63%	593	21.89%	661	24.08%	727	26.20%	791
3030	13.55%	411	17.96%	544	19.60%	594	21.85%	662	24.04%	728	26.15%	792
3040	13.53%	411	17.93%	545	19.57%	595	21.82%	663	24.00%	730	26.11%	794
3050	13.51%	412	17.90%	546	19.53%	596	21.78%	664	23.96%	731	26.07%	795
3060	13.48%	413	17.87%	547	19.50%	597	21.74%	665	23.92%	732	26.02%	796
3070	13.46%	413	17.84%	548	19.47%	598	21.71%	666	23.88%	733	25.98%	798
3080	13.44%	414	17.82%	549	19.44%	599	21.67%	667	23.84%	734	25.94%	799
3090	13.42%	415	17.79%	550	19.40%	600	21.63%	669	23.80%	735	25.89%	800
3100	13.39%	415	17.76%	551	19.37%	601	21.60%	670	23.76%	737	25.85%	801
3110	13.37%	416	17.74%	552	19.34%	601	21.56%	671	23.72%	738	25.81%	803
3120	13.35%	416	17.71%	553	19.31%	602	21.53%	672	23.68%	739	25.77%	804
3130	13.33%	417	17.68%	554	19.28%	603	21.49%	673	23.64%	740	25.72%	805
3140	13.31%	418	17.66%	554	19.25%	604	21.46%	674	23.61%	741	25.68%	806
3150	13.28%	418	17.63%	555	19.22%	605	21.43%	675	23.57%	742	25.64%	808
3160	13.26%	419	17.61%	556	19.18%	606	21.39%	676	23.53%	744	25.60%	809
3170	13.24%	420	17.58%	557	19.15%	607	21.36%	677	23.49%	745	25.56%	810
3180	13.22%	420	17.55%	558	19.12%	608	21.32%	678	23.46%	746	25.52%	812
3190	13.20%	421	17.53%	559	19.09%	609	21.29%	679	23.42%	747	25.48%	813
3200	13.18%	422	17.50%	560	19.06%	610	21.26%	680	23.38%	748	25.44%	814
3210	13.16%	422	17.48%	561	19.03%	611	21.22%	681	23.35%	749	25.40%	815
3220	13.14%	423	17.45%	562	19.00%	612	21.19%	682	23.31%	751	25.36%	817
3230	13.11%	424	17.43%	563	18.98%	613	21.16%	683	23.27%	752	25.32%	818
3240	13.09%	424	17.40%	564	18.95%	614	21.13%	684	23.24%	753	25.28%	819
3250	13.07%	425	17.38%	565	18.92%	615	21.09%	686	23.20%	754	25.24%	820
3260	13.05%	426	17.35%	566	18.89%	616	21.06%	687	23.17%	755	25.21%	822
3270	13.03%	426	17.33%	567	18.86%	617	21.03%	688	23.13%	756	25.17%	823
3280	13.01%	427	17.31%	568	18.83%	618	21.00%	689	23.10%	758	25.13%	824
3290	12.99%	427	17.28%	569	18.80%	619	20.97%	690	23.06%	759	25.09%	826
3300	12.97%	428	17.26%	570	18.78%	620	20.93%	691	23.03%	760	25.05%	827
3310	12.95%	429	17.24%	570	18.75%	621	20.90%	692	22.99%	761	25.02%	828
3320	12.93%	429	17.21%	571	18.72%	621	20.87%	693	22.96%	762	24.98%	829
3330	12.91%	430	17.19%	572	18.69%	622	20.84%	694	22.93%	763	24.94%	831
3340	12.90%	431	17.17%	573	18.66%	623	20.81%	695	22.89%	765	24.91%	832
3350	12.88%	431	17.14%	574	18.64%	624	20.78%	696	22.86%	766	24.87%	833
3360	12.86%	432	17.12%	575	18.61%	625	20.75%	697	22.83%	767	24.83%	834
3370	12.84%	433	17.10%	576	18.58%	626	20.72%	698	22.79%	768	24.80%	836
3380	12.82%	433	17.07%	577	18.56%	627	20.69%	699	22.76%	769	24.76%	837
3390	12.80%	434	17.05%	578	18.53%	628	20.66%	700	22.73%	770	24.73%	838
3400	12.78%	435	17.03%	579	18.50%	629	20.63%	701	22.69%	772	24.69%	840
3410	12.76%	435	17.01%	580	18.48%	630	20.60%	703	22.66%	773	24.66%	841
3420	12.74%	436	16.98%	581	18.45%	631	20.57%	704	22.63%	774	24.62%	842
3430	12.73%	437	16.96%	582	18.42%	632	20.54%	705	22.60%	775	24.59%	843
3440	12.71%	437	16.94%	583	18.40%	633	20.51%	706	22.57%	776	24.55%	845
3450	12.69%	438	16.92%	584	18.37%	634	20.49%	707	22.53%	777	24.52%	846
3460	12.67%	438	16.90%	585	18.35%	635	20.46%	708	22.50%	779	24.48%	847
3470	12.65%	439	16.88%	586	18.32%	636	20.43%	709	22.47%	780	24.45%	848
3480	12.64%	440	16.85%	587	18.30%	637	20.40%	710	22.44%	781	24.42%	850
3490	12.62%	440	16.83%	587	18.27%	638	20.37%	711	22.41%	782	24.38%	851

CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS
(\$3500 - \$4000 COMBINED NET WEEKLY INCOME)

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
3500	12.60%	441	16.81%	588	18.25%	639	20.35%	712	22.38%	783	24.35%	852
3510	12.58%	442	16.79%	589	18.22%	640	20.32%	713	22.35%	784	24.32%	853
3520	12.57%	442	16.77%	590	18.20%	641	20.29%	714	22.32%	786	24.28%	855
3530	12.55%	443	16.75%	591	18.17%	642	20.26%	715	22.29%	787	24.25%	856
3540	12.53%	444	16.73%	592	18.15%	642	20.24%	716	22.26%	788	24.22%	857
3550	12.51%	444	16.71%	593	18.12%	643	20.21%	717	22.23%	789	24.19%	859
3560	12.50%	445	16.69%	594	18.10%	644	20.18%	718	22.20%	790	24.15%	860
3570	12.48%	446	16.67%	595	18.08%	645	20.15%	720	22.17%	791	24.12%	861
3580	12.46%	446	16.65%	596	18.05%	646	20.13%	721	22.14%	793	24.09%	862
3590	12.45%	447	16.63%	597	18.03%	647	20.10%	722	22.11%	794	24.06%	864
3600	12.43%	447	16.61%	598	18.00%	648	20.08%	723	22.08%	795	24.03%	865
3610	12.41%	448	16.59%	599	17.98%	649	20.05%	724	22.05%	796	23.99%	866
3620	12.40%	449	16.57%	600	17.96%	650	20.02%	725	22.03%	797	23.96%	867
3630	12.38%	449	16.55%	601	17.93%	651	20.00%	726	22.00%	798	23.93%	869
3640	12.36%	450	16.53%	602	17.91%	652	19.97%	727	21.97%	800	23.90%	870
3650	12.35%	451	16.51%	603	17.89%	653	19.95%	728	21.94%	801	23.87%	871
3660	12.33%	451	16.49%	604	17.87%	654	19.92%	729	21.91%	802	23.84%	873
3670	12.32%	452	16.47%	604	17.84%	655	19.90%	730	21.88%	803	23.81%	874
3680	12.30%	453	16.45%	605	17.82%	656	19.87%	731	21.86%	804	23.78%	875
3690	12.28%	453	16.43%	606	17.80%	657	19.84%	732	21.83%	806	23.75%	876
3700	12.27%	454	16.41%	607	17.78%	658	19.82%	733	21.80%	807	23.72%	878
3710	12.25%	455	16.39%	608	17.75%	659	19.80%	734	21.77%	808	23.69%	879
3720	12.24%	455	16.38%	609	17.73%	660	19.77%	735	21.75%	809	23.66%	880
3730	12.22%	456	16.36%	610	17.71%	661	19.75%	737	21.72%	810	23.63%	881
3740	12.21%	457	16.34%	611	17.69%	662	19.72%	738	21.69%	811	23.60%	883
3750	12.19%	457	16.32%	612	17.67%	662	19.70%	739	21.67%	813	23.57%	884
3760	12.18%	458	16.30%	613	17.64%	663	19.67%	740	21.64%	814	23.54%	885
3770	12.16%	458	16.28%	614	17.62%	664	19.65%	741	21.61%	815	23.52%	887
3780	12.15%	459	16.27%	615	17.60%	665	19.63%	742	21.59%	816	23.49%	888
3790	12.13%	460	16.25%	616	17.58%	666	19.60%	743	21.56%	817	23.46%	889
3800	12.12%	460	16.23%	617	17.56%	667	19.58%	744	21.54%	818	23.43%	890
3810	12.10%	461	16.21%	618	17.54%	668	19.55%	745	21.51%	820	23.40%	892
3820	12.09%	462	16.19%	619	17.52%	669	19.53%	746	21.48%	821	23.37%	893
3830	12.07%	462	16.18%	620	17.50%	670	19.51%	747	21.46%	822	23.35%	894
3840	12.06%	463	16.16%	620	17.48%	671	19.48%	748	21.43%	823	23.32%	895
3850	12.04%	464	16.14%	621	17.45%	672	19.46%	749	21.41%	824	23.29%	897
3860	12.03%	464	16.12%	622	17.43%	673	19.44%	750	21.38%	825	23.26%	898
3870	12.01%	465	16.11%	623	17.41%	674	19.42%	751	21.36%	827	23.24%	899
3880	12.00%	466	16.09%	624	17.39%	675	19.39%	752	21.33%	828	23.21%	901
3890	11.99%	466	16.07%	625	17.37%	676	19.37%	754	21.31%	829	23.18%	902
3900	11.97%	467	16.06%	626	17.35%	677	19.35%	755	21.28%	830	23.16%	903
3910	11.96%	468	16.04%	627	17.33%	678	19.33%	756	21.26%	831	23.13%	904
3920	11.94%	468	16.02%	628	17.31%	679	19.30%	757	21.23%	832	23.10%	906
3930	11.93%	469	16.00%	629	17.29%	680	19.28%	758	21.21%	834	23.08%	907
3940	11.91%	469	15.99%	630	17.27%	681	19.26%	759	21.19%	835	23.05%	908
3950	11.90%	470	15.97%	631	17.25%	682	19.24%	760	21.16%	836	23.02%	909
3960	11.89%	471	15.96%	632	17.23%	682	19.22%	761	21.14%	837	23.00%	911
3970	11.87%	471	15.94%	633	17.21%	683	19.19%	762	21.11%	838	22.97%	912
3980	11.86%	472	15.92%	634	17.20%	684	19.17%	763	21.09%	839	22.95%	913
3990	11.85%	473	15.91%	635	17.18%	685	19.15%	764	21.07%	841	22.92%	915
4000	11.83%	473	15.89%	636	17.16%	686	19.13%	765	21.04%	842	22.90%	916

(g) **Determining the health care coverage contribution**

Subject to section 46b-215a-3 of the Regulations of Connecticut State Agencies, each child support award entered under this section shall include a provision for either parent to contribute to the health care coverage of the child in accordance with this subsection.

(1) Medical or dental insurance coverage

The health care coverage requirement may be satisfied by an order under subparagraph (A) or (B) of this subdivision.

(A) An order under this subparagraph shall direct either parent to name the child as a beneficiary of any medical or dental insurance or benefit plan:

- (i) carried by such parent, or
- (ii) available at reasonable cost to such parent on a group basis through an employer or a union.

(B) If coverage in accordance with subparagraph (A) is unavailable, an order under this subparagraph shall direct either parent to apply for coverage on behalf of the child under any available state or federally funded insurance plan including, but not limited to, the Husky Plan, Part B.

(2) Exception for low-income obligors

Notwithstanding subdivision (1) of this subsection, no order shall enter for payment of Husky Plan, Part A or Part B, contributions by a low-income obligor.

(3) Payment of unreimbursed expenses

An order shall be made under this subdivision for payment of the child's medical and dental expenses that are not covered by insurance or reimbursed in any other manner. Such order may be in lieu of an order under subdivision (1) of this subsection, or in addition to an order under such subdivision. The amount of such order to be paid by each parent shall be determined in accordance with subparagraphs (A) to (D), inclusive, of this subdivision.

(A) Calculate the custodial parent's net disposable income, as defined in section 46b-215a-1(16) of the Regulations of Connecticut State Agencies, in the following manner:

- (i) Add the recommended current support order (line 34 amount) to the custodial parent's line 14 amount. Enter the sum on line 21 in the custodial parent's column.
- (ii) Enter the weekly amount of any alimony paid by one parent to the other on line 22, and check the appropriate box to indicate which parent pays it.
- (iii) Multiply the line 22 amount by eighty percent, and enter on line 23.
- (iv) If the noncustodial parent pays alimony to the custodial parent, add the line 23 amount to the custodial parent's line 21 amount, and enter the sum on line 24 in the custodial parent's column. If the custodial parent pays alimony to the noncustodial parent, subtract the line 23 amount from the custodial parent's line 21 amount, and enter the result on line 24 in the custodial parent's column.
- (v) If there is an amount on line 19 in the noncustodial parent's column, enter it on line 25.
- (vi) Add the line 25 amount to the custodial parent's line 24 amount, and enter on line 26 in the custodial parent's column. This line 26 amount is the custodial parent's net disposable income.

- (B) Calculate the noncustodial parent's net disposable income, as defined in section 46b-215a-1(16) of the Regulations of Connecticut State Agencies, in the following manner:
- (i) Subtract the recommended current support order (line 34 amount) from the noncustodial parent's line 14 amount. Enter the result on line 21 in the noncustodial parent's column.
 - (ii) Enter the weekly amount of any alimony paid by one parent to the other on line 22, and check the appropriate box to indicate which parent pays it.
 - (iii) Multiply the line 22 amount by eighty percent, and enter on line 23.
 - (iv) If the noncustodial parent pays alimony to the custodial parent, subtract the line 23 amount from the noncustodial parent's line 21 amount, and enter the result on line 24 in the noncustodial parent's column. If the custodial parent pays alimony to the noncustodial parent, add the line 23 amount to the noncustodial parent's line 21 amount, and enter the sum on line 24 in the noncustodial parent's column.
 - (v) If there is an amount on line 19 in the noncustodial parent's column, enter it on line 25.
 - (vi) Subtract the line 25 amount from the noncustodial parent's line 24 amount, and enter on line 26 in the noncustodial parent's column. This line 26 amount is the noncustodial parent's net disposable income.
- (C) Calculate each parent's percentage share of combined net disposable income in the following manner:
- (i) Enter the sum of the custodial and noncustodial parents' line 26 amounts on line 27. This amount is the combined net disposable income.
 - (ii) Divide each parent's line 26 amount by the line 27 amount, multiply each result by one hundred percent, and enter each parent's percentage (rounded to the nearest whole percentage) on line 28.
- (D) Determine the recommended order for unreimbursed medical expenses in the following manner:
- (i) If the noncustodial parent is a low-income obligor, enter the lesser of: (I) such parent's percentage share from line 28, or (II) fifty percent on line 35 for such parent; and enter one hundred percent minus the percentage entered for the noncustodial parent on line 35 for the custodial parent.
 - (ii) If the noncustodial parent is not a low-income obligor, enter the percentage share from line 28 for each parent on line 35.

(h) **Determining the child care contribution**

(1) General rule

Subject to section 46b-215a-3 of the Regulations of Connecticut State Agencies, the noncustodial parent shall be ordered to pay the custodial parent a child care contribution as part of each child support award entered under this section. Such contribution shall be for the purpose of reimbursing the custodial parent for a portion of the child care costs incurred on behalf of the subject child.

(2) Contribution amount

(A) Qualifying costs

Child care costs shall qualify for a contribution from the noncustodial parent only to the extent that they:

- (i) are reasonable,
- (ii) are necessary to allow a parent to maintain employment,
- (iii) are not otherwise reimbursed or subsidized, and
- (iv) do not exceed the level required to provide quality care from a licensed source.

(B) Noncustodial parent's share

Except as provided in subdivision (3) of this subsection, the amount of the child care contribution, to be entered on line 36 of the worksheet, shall equal the amount determined in subclause (i) or (ii) of this subparagraph, as follows:

- (i) the noncustodial parent's percentage share of combined net disposable income, as entered on line 28 of the worksheet, multiplied by the qualifying child care costs as they are incurred, or
- (ii) where there is a finding of noncompliance with a prior child care contribution order, a weekly dollar amount calculated by multiplying the noncustodial parent's percentage share of combined net disposable income, as entered on line 28 of the worksheet, by the estimated average qualifying child care costs.

(3) Special rules for low-income obligors

(A) Definition of "low-income obligor"

For the purposes of this subdivision only, the term "low-income obligor" shall include those obligors whose net disposable income (amount on line 26 of the worksheet) is within the darker shaded area of the schedule.

(B) Child care contribution limits

- (i) If the custodial parent's net disposable income (amount on line 26 of the worksheet) is within the darker shaded area of the schedule, the child care contribution of the low-income obligor shall equal the lesser of the noncustodial parent's line 28 percentage or fifty percent of the qualifying child care costs. Enter the correct percentage, or the corresponding dollar amount in conjunction with a finding of noncompliance, on line 36 of the worksheet.
- (ii) If the custodial parent's net disposable income (amount on line 26 of the worksheet) is outside the darker shaded area of the schedule, the child care contribution of the low-income obligor, to be entered on line 36 of the worksheet, shall equal:
 - (I) twenty percent of the qualifying child care costs, in lieu of the amount provided in subdivision (2)(B)(i) of this subsection; or
 - (II) where there is a finding of noncompliance with a prior child care contribution, a weekly dollar amount equal to twenty percent of the estimated average qualifying child care costs, in lieu of the amount provided in subdivision (2)(B)(ii) of this subsection.

Section 46b-215a-3. Deviation criteria

(a) Introduction

The current support, health care coverage contribution, and child care contribution amounts calculated under section 46b-215a-2b of the Regulations of Connecticut State Agencies, and the amount of the arrearage payment calculated under section 46b-215a-4a of the Regulations of Connecticut State Agencies, are presumed to be the correct amounts to be ordered. The presumption regarding each such amount may be rebutted by a specific finding on the record that such amount would be inequitable or inappropriate in a particular case. An agreement of the parties may be sufficient to rebut the presumption when such finding cites one or more deviation criteria, which may include other equitable factors, to support such agreement. Any such finding shall state the amount that would have been required under such sections and include a factual finding to justify the variance. Only the deviation criteria stated in the lettered subparagraphs of subdivisions (1) to (6), inclusive, of subsection (b) of this section, and indicated by the check boxes in section VII of the worksheet, shall establish sufficient bases for such findings.

(b) Criteria for deviation from presumptive support amounts

(1) Other financial resources available to a parent

In some cases, a parent may have financial resources that are not included in the definition of net income, but could be used by such parent for the benefit of the child or for meeting the needs of the parent. The resources that may justify a deviation from presumptive support amounts under this subdivision are limited to the following:

- (A) substantial assets, including both income-producing and non-income-producing property;
- (B) the parent's earning capacity;
- (C) parental support being provided to a minor obligor;
- (D) the regularly recurring contributions or gifts of a spouse or domestic partner, but only if it is found that the parent has reduced his or her income or has experienced an extraordinary reduction of his or her living expenses as a direct result of such contributions or gifts; and
- (E) hourly wages for regular, overtime and additional employment in excess of 45 total paid hours per week, but not to exceed 52 total paid hours per week, provided:
 - (i) the parent has earned such wages on a regular and consistent basis, and the opportunity to earn such wages is reasonably expected to continue on a regular and consistent basis in the foreseeable future;
 - (ii) considering such wages as income available for the support determination is in the best interests of the child, including but not limited to parenting time, under the totality of circumstances; and
 - (iii) such wages shall not be considered income for order modification purposes if the parent is an obligor who is an hourly wage earner and who worked 45 hours per week or less at the time of the establishment of the support order.

(2) Extraordinary expenses for care and maintenance of the child

In some cases, a parent may be incurring extraordinary expenses that are essential for the proper care and maintenance of the child whose support is being determined. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

- (A) education expenses,
- (B) unreimbursable medical expenses, and
- (C) expenses for special needs.

(3) Extraordinary parental expenses

In some cases, a parent may incur extraordinary expenses that are not considered allowable deductions from gross income, but which are necessary for the parent to maintain a satisfactory parental relationship with the child, continue employment, or provide for the parent's own medical needs. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

- (A) significant visitation expenses,
- (B) job-related unreimbursable employment expenses of individuals who are not self-employed, and
- (C) unreimbursable medical and disability-related expenses.

(4) Needs of a parent's other dependents

In some cases, a parent may be legally responsible for the support of individuals other than the child whose support is being determined. Only the following factors may justify a deviation from presumptive support amounts under this subdivision:

- (A) resources available to a qualified child for whom a deduction was taken under section 46b-215a-2b(e) of the Regulations of Connecticut State Agencies;
- (B) child care expenses for a parent's qualified child, as defined in section 46b-215a-2b(e)(1)(A) of the Regulations of Connecticut State Agencies, provided such expenses may be used to deviate only from the presumptive child care contribution component of the child support award, and only when an initial child support award is being established or such parent is defending against a proposed modification of an existing child care contribution;
- (C) verified support payments made by a parent for his or her dependent child not residing with such parent; and
- (D) the significant and essential needs of a spouse, provided
 - (i) such needs may be used as a possible defense against an increase in the support order, but not as a reason for decreasing such order, and
 - (ii) the income, assets, and earning capacity of such spouse shall be considered in determining whether to deviate.

(5) Coordination of total family support

In some cases, child support is considered in conjunction with a determination of total family support, property settlement, and tax implications. When such considerations will not result in a lesser economic benefit to the child, it may be appropriate to deviate from presumptive support amounts for the following reasons only:

- (A) division of assets and liabilities,
- (B) provision of alimony, and
- (C) tax planning considerations.

(6) Special circumstances

In some cases, there may be special circumstances not otherwise addressed in this section in which deviation from presumptive support amounts may be warranted for reasons of equity. Such circumstances are limited to the following:

(A) Shared physical custody.

When a shared physical custody arrangement exists, deviation is warranted only when:

- (i) such arrangement substantially reduces the custodial parent's, or substantially increases the noncustodial parent's, expenses for the child; and
- (ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation.

(B) Extraordinary disparity in parental income.

When the custodial parent has high income, resulting in an extraordinary disparity between the parents' net incomes, it may be appropriate to deviate from presumptive support amounts if:

- (i) such deviation would enhance the lower income parent's ability to foster a relationship with the child; and
- (ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation.

(C) Best interests of the child.

(D) Other equitable factors.

Section 46b-215a-4a. Arrearage guidelines

(a) **Scope of section**

This section shall be used to determine periodic payments on child support arrearages, subject to section 46b-215a-3 of the Regulations of Connecticut State Agencies. The determination of lump sum payments remains subject to the discretion of the judge or family support magistrate, in accordance with existing law.

(b) **General rule**

- (1) Except as provided in subsections (c), (d) and (e) of this section, the weekly arrearage payment shall equal the lesser of:
 - (A) twenty percent of the weekly current support order, or
 - (B) fifty-five percent of the obligor's net income, reduced by the amount of the current support order.
- (2) In a Title IV-D case where arrearages are owing to both the state and a custodial parent, one payment order shall enter under which payments shall be distributed in accordance with Title IV-D distribution requirements. Such order shall be payable to the custodial parent until the custodial parent's arrearage is satisfied, and then to the state.

(c) **Special rule for low-income obligors**

Subject to subsection (e)(1) of this section, the weekly arrearage payment of a low-income obligor shall equal the greater of:

- (1) ten percent of the weekly current support order, or
- (2) one dollar per week.

(d) **Special rule if there is no current support order**

Subject to subsection (e)(1) of this section, the weekly arrearage payment when there is no current support order in effect for any child of the parties shall equal:

- (1) twenty percent of an imputed support obligation for the child for whom the arrearage is owed if such child is an unemancipated minor, or
- (2) fifty percent of an imputed support obligation for the child for whom the arrearage is owed if such child is deceased, emancipated or over age eighteen.

(e) **Special rule for child living with the obligor**

(1) Applicability

This subsection applies when the child for whom the arrearage is owed is living with the obligor. If this subsection applies, subsections (c) and (d) of this section shall not be used to determine the arrearage payment. For the purposes of this subsection, a child is deemed to be living with the obligor if the circumstances in either subparagraph (A) or subparagraph (B) of this subdivision are found.

- (A) The obligor is the child's legal guardian and is currently living in the same household with such child.
- (B) The obligor is not the child's legal guardian, but the child has lived in the same household with the obligor for at least:
 - (i) the six months immediately preceding the determination of the arrearage payment, or
 - (ii) six of the twelve months immediately preceding such determination.

(2) Special rule

When this subsection applies, the weekly arrearage payment shall be:

- (A) one dollar per week if the obligor's gross income is less than or equal to two hundred fifty percent of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services; or
- (B) twenty percent of the imputed support obligation for such child if the obligor's gross income is greater than two hundred fifty percent of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services.

(f) **Use of the worksheet in arrearage determinations**

Line references throughout this subsection are to the worksheet included in section 46b-215a-5b of the Regulations of Connecticut State Agencies, which worksheet is intended for use with the following instructions.

(1) Determine the total arrearage

Add all amounts described in subparagraphs (A), (B) and (C) of this subdivision to determine the total arrearage to be paid for past support of the subject child. Enter the sum on line 37, indicating

separately, if applicable, amounts due to the state and amounts due to the family. Amounts comprising the total arrearage are:

- (A) the total of all delinquent amounts that have become due and payable under a current support order, but which have not been reduced to a judgment or an arrearage finding;
- (B) the total of all unpaid support amounts that have been reduced previously to a judgment or arrearage finding; and
- (C) the total of all support amounts due for periods prior to the initial determination of a support order.

(2) Determine the arrearage payment

Enter on line 32 either twenty percent of the line 34 amount or, if applicable, the amount determined in one of subparagraphs (A) to (D), inclusive, of this subdivision (corresponding to paragraphs A to D, inclusive, in section VI of the worksheet). The line 32 amount is the presumptive arrearage payment. Enter this amount on line 38 unless a deviation criterion applies. If the amount entered on line 38 differs from the line 32 amount, complete section VII of the worksheet.

- (A) If the noncustodial parent is a low-income obligor, enter on line 32 the greater of ten percent of the line 34 amount or \$1 per week, unless subparagraph (B) of this subdivision applies.
- (B) If the child is living with the obligor, enter on line 32 either: (i) \$1 per week if the obligor's gross income is less than or equal to two hundred fifty percent of poverty level for the obligor's household size, or (ii) twenty percent of an imputed support obligation for the child if the obligor's gross income is greater than two hundred fifty percent of poverty level for the obligor's household size.
- (C) If there is no current support order and subparagraph (B) of this subdivision does not apply, enter on line 32 either: (i) twenty percent of an imputed support obligation if the child is an unemancipated minor, or (ii) fifty percent of an imputed support obligation if the child is deceased, emancipated, or over age 18.
- (D) If subparagraphs (A) to (C), inclusive, of this subdivision do not apply and the sum of the current support and arrearage payments would exceed fifty-five percent of the noncustodial parent's line 14 amount, enter fifty-five percent of the noncustodial parent's line 14 amount, minus the line 34 amount, on line 32.

Section 46b-215a-5b. Worksheet for the Connecticut child support and arrearage guidelines

The worksheet in this section is intended for use with all applicable instructions in sections 46b-215a-2b and 46b-215a-4a of the Regulations of Connecticut State Agencies. The use of computer-generated worksheets in substantially similar format is specifically authorized, provided the line numbers in such worksheets correspond to those set forth in this section. All money amounts entered on the worksheet may be rounded to the nearest dollar by dropping amounts under fifty cents and increasing amounts from fifty to ninety-nine cents to the next whole dollar. Following is form CCSG-1, *Worksheet for the Connecticut Child Support and Arrearage Guidelines*:



COMMISSION FOR CHILD SUPPORT GUIDELINES

WORKSHEET for the *Connecticut Child Support and Arrearage Guidelines*

MOTHER	FATHER	CUSTODIAN <input type="checkbox"/> MOTHER <input type="checkbox"/> FATHER OTHER: _____
COURT		D.N./CASE NO. _____
NUMBER OF CHILDREN _____		

CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH

All money amounts in this worksheet may be rounded to the nearest dollar

I. NET INCOME (Weekly amounts)				MOTHER	FATHER
1.	Gross income (attach verification)			\$	\$
	1a.	Number of hours used in calculation			
2.	Federal income tax (based on all allowable exemptions, deductions and credits)			\$	\$
3.	Social security tax or mandatory retirement			\$	\$
4.	Medicare tax			\$	\$
5.	State and local income tax (based on all allowable exemptions, deductions and credits)			\$	\$
6.	Medical/hospital/dental insurance premiums (including Husky) for parent and all legal dependents			\$	\$
7.	Court-ordered life insurance for benefit of child			\$	\$
8.	Court-ordered disability insurance			\$	\$
9.	Mandatory union dues or fees (if deducted by employer)			\$	\$
10.	Mandatory uniforms and tools (if deducted by employer)			\$	\$
11.	Non-arrearage payments on court-ordered alimony and child support awards (for other than child)			\$	\$
12.	Imputed support obligation for qualified child (line 12d below times the number of qualified children)			\$	\$
				MOTHER	FATHER
		<i>Number of qualified children</i>			
	12a.	Sum of lines 2-11		\$	\$
	12b.	Line 1 minus line 12a		\$	\$
	12c.	Current support amount for the parent's qualified children plus all children for whom support is being determined (based on line 12b for claiming parent only)		\$	\$
	12d.	Line 12c divided by number of children used in line 12c		\$	\$
13.	Sum of lines 2-12			\$	\$
14.	Net income (line 1 minus line 13)			\$	\$
II. CURRENT SUPPORT					
15.	Combined net weekly income (rounded to the nearest \$10)			\$	
16.	Basic child support obligation (from <i>Schedule of Basic Child Support Obligations</i>)			\$	
17.	Each parent's percentage share of line 15 (line 14 for each parent divided by line 15, times 100%) <i>(If noncustodial parent is a low-income obligor, skip this line and enter line 16 amount in noncustodial parent's column on line 18.)</i>			%	%
18.	Each parent's share of the basic child support obligation (line 17 times line 16 for each parent)			\$	\$
19.	Social security dependency benefits adjustment			\$	\$
20.	Presumptive current support amounts (line 18 minus line 19) <i>(Rounded to the nearest dollar)</i> <i>(Enter noncustodial parent's amount on line 34, unless deviation criteria apply – see section VII.)</i>			\$	\$

CONTINUED ON REVERSE

III. NET DISPOSABLE INCOME			MOTHER	FATHER
21.	Line 14 plus line 34 (for custodial parent); line 14 minus line 34 (for noncustodial parent)	\$	\$	
22.	Amount of weekly alimony (if any) (paid by: <input type="checkbox"/> noncustodial parent <input type="checkbox"/> custodial parent)	\$		
23.	Line 22 times 80%	\$		
24.	Line 21 plus line 23 (for recipient of alimony); line 21 minus line 23 (for payer of alimony)	\$	\$	
25.	Noncustodial parent's line 19 amount (social security dependency benefits for child)	\$		
26.	Line 24 plus line 25 (for custodial parent); line 24 minus line 25 (for noncustodial parent)	\$	\$	
IV. UNREIMBURSED MEDICAL EXPENSE				
27.	Sum of line 26 amounts (combined net disposable income)	\$		
28.	Each parent's percentage share of combined net disposable income (line 26 for each parent divided by line 27, times 100% - rounded to the nearest whole percentage) <i>If the noncustodial parent is a low-income obligor, proceed to line 29. If the noncustodial parent is not a low-income obligor, enter these percentages on line 35, unless deviation criteria apply.</i>		%	%
29.	Unless deviation criteria apply, enter on line 35 for the noncustodial parent the lesser of the noncustodial parent's line 28 percentage or 50%; and enter on line 35 for the custodial parent 100% minus the percentage entered for the noncustodial parent.			
V. CHILD CARE CONTRIBUTION				
30.	Determine if the noncustodial parent's line 26 amount falls within the darker shaded area of the schedule. If it does, proceed to line 31. If it does not, skip line 31 and enter the noncustodial parent's line 28 percentage on line 36, unless deviation criteria apply.			
31.	Determine if the custodial parent's line 26 amount falls within the darker shaded area of the schedule. If it does not, enter 20% on line 36 as the noncustodial parent's child care contribution, unless deviation criteria apply. If it does, enter on line 36 the lesser of the noncustodial parent's line 28 percentage or 50%, unless deviation criteria apply.			
VI. ARREARAGE PAYMENT (Enter line 32 amount on line 38 unless deviation criteria apply.)				
32.	20% of line 34: \$	OR amount determined in A, B, C or D, below (check box that applies and enter amount here):		\$
	<input type="checkbox"/> A. If noncustodial parent is a low-income obligor, enter the greater of 10% of line 34 or \$1 per week, unless paragraph B below applies. <input type="checkbox"/> B. If the child is living with the obligor, enter: (1) \$1 per week if the obligor's gross income is less than or equal to 250% of poverty level, OR (2) 20% of an imputed support obligation for the child if the obligor's gross income is greater than 250% of poverty level. <input type="checkbox"/> C. If there is no current support order and paragraph B above does not apply, enter: (1) 20% of an imputed support obligation if the child is an unemancipated minor, OR (2) 50% of an imputed support obligation if the child is deceased, emancipated, or over age 18. <input type="checkbox"/> D. If paragraphs A, B and C, above, do not apply and the sum of the current support and arrearage payments would exceed 55% of the noncustodial parent's line 14 amount, enter 55% of the noncustodial parent's line 14 amount, minus the line 34 amount.			
VII. DEVIATION CRITERIA (Attach additional sheet if necessary.)				
33.	Reason(s) for deviation from presumptive support amounts: (Check all boxes that apply.) <input type="checkbox"/> Check here if deviating by agreement.			
	<i>Parent's other financial resources</i>	<i>Extraordinary parental expenses</i>	<i>Coordination of total family support</i>	
	<input type="checkbox"/> substantial assets	<input type="checkbox"/> significant visitation expenses	<input type="checkbox"/> division of assets and liabilities	
	<input type="checkbox"/> parent's earning capacity	<input type="checkbox"/> unreimbursed employment expenses	<input type="checkbox"/> provision of alimony	
	<input type="checkbox"/> parental support provided to a minor obligor	<input type="checkbox"/> unreimbursed medical/disability expenses	<input type="checkbox"/> tax planning considerations	
	<input type="checkbox"/> recurring gifts of spouse or domestic partner	<i>Needs of parent's other dependents</i>		<i>Special circumstances</i>
	<input type="checkbox"/> employment over 45 hours per week	<input type="checkbox"/> resources available to qualified child	<input type="checkbox"/> shared physical custody	
	<i>Extraordinary expenses for child</i>		<input type="checkbox"/> child care expenses for qualified child	<input type="checkbox"/> extraordinary disparity in parental income
	<input type="checkbox"/> education expenses	<input type="checkbox"/> verified support for non-resident child	<input type="checkbox"/> best interests of the child	
	<input type="checkbox"/> unreimbursable medical expenses	<input type="checkbox"/> significant and essential needs of a spouse	<input type="checkbox"/> other equitable factors (explain below):	
	<input type="checkbox"/> special needs			
VIII. RECOMMENDED ORDERS (Explain any amounts that are different from presumptive amounts in Section VII.)				
34.	Current support: \$ (presumptive current support from line 20: \$)			
35.	Unreimbursed medical expenses:	Mother	%	Father %
36.	Child care contribution: % (OR in conjunction with a finding of noncompliance: \$)			
37.	Total arrearage: \$	to state	to family	38. Arrearage payment: \$
39.	Total child support award (exclusive of percentage amounts): \$			
40.	Additional orders (if any):			
PREPARED BY		TITLE		DATE