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Rulemaking Hearing Rule(s) Filing Form

Rulemaking Hearing Rules are rules filed after and as a result of a rulemaking hearing (Tenn. Code Ann. § 4-5-205).

Pursuant to Tenn. Code Ann. § 4-5-229, any new fee or fee increase promulgated by state agency rule shall take effect on July 1, following the expiration of the ninety (90) day period as provided in § 4-5-207. This section shall not apply to rules that implement new fees or fee increases that are promulgated as emergency rules pursuant to § 4-5-208(a) and to subsequent rules that make permanent such emergency rules, as amended during the rulemaking process. In addition, this section shall not apply to state agencies that did not, during the preceding two (2) fiscal years, collect fees in an amount sufficient to pay the cost of operating the board, commission or entity in accordance with § 4-29-121(b).

Agency/Board/Commission:	Department of Human Services
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Revision Type (check all that apply):

- Amendment
 New
 Repeal

Rule(s) (ALL chapters and rules contained in filing must be listed here. If needed, copy and paste additional tables to accommodate multiple chapters. Please make sure that **ALL** new rule and repealed rule numbers are listed in the chart below. Please enter only **ONE** Rule Number/Rule Title per row)

Chapter Number	Chapter Title
1240-02-04	Child Support Guidelines
Rule Number	Rule Title
1240-02-04-.01	Legal Basis, Scope, and Purpose
1240-02-04-.02	Definitions
1240-02-04-.03	The Income Shares Model
1240-02-04-.04	Determination of Child Support
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Chapter 1240-02-04
Child Support Guidelines

Amendments

Rule 1240-02-04-.01 Legal Basis, Scope, and Purpose, paragraph (1), is amended by adding "(a)" in subparagraph (a) after "71-1-105" such that subparagraph (a) shall read:

- (a) Title IV-D of the Social Security Act (42 U.S.C. §§ 651-669), specifically 42 U.S.C. § 667 and 45 C.F.R. § 302.56, requires that states establish guidelines for setting and modifying child support award amounts in each state. Tennessee Code Annotated §§ 36-5-101(e), 71-1-105(a)(15), and 71-1-132 implement these requirements and direct the Tennessee Department of Human Services to establish those guidelines to enforce the provisions of federal law.

Rule 1240-02-04-.01 Legal Basis, Scope, and Purpose, paragraph (1) is further amended by deleting subparagraph (d) in its entirety and substituting the following language, so that as amended this -subparagraph shall read:

- (d) Pursuant to federal laws and regulations, the Child Support Guidelines established by a state must, at a minimum:
 1. Be applied by all judicial or administrative tribunals and other officials of the state who have power to determine child support orders in the state as a rebuttable presumption as to the amount of child support to be awarded in child support cases and result in a presumptively correct child support orders;
 2. Provide that the child support order is based on the Alternate Residential Parent's (ARP's) earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the alternate residential parent;
 - (ii) Takes into consideration the basic subsistence needs of the ARP who has a limited ability to pay by incorporating a low-income adjustment, such as a self support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the ARP (and at the State's discretion, the PRP) to the extent known, including such factors as the ARP's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the ARP, prevailing earnings level in the local community, and other relevant background factors in the case.
 3. Be based on specific descriptive and numeric criteria and result in the computation of the child support obligation;
 4. Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support; and
 5. Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders.

Rule 1240-02-04-.01 Legal Basis, Scope, and Purpose is further amended by deleting the language "bi-weekly, semi-monthly" wherever such language appears and substituting instead the following language: "biweekly, semimonthly".

Rule 1240-02-04-.01 Legal Basis, Scope, and Purpose, paragraph (2), is amended by deleting subparagraph (c) in its entirety.

Rule 1240-02-04-.01 Legal Basis, Scope, and Purpose is further amended by deleting paragraph (3) in its entirety and substituting the following language, so that as amended this paragraph shall read:

- (3) The major goals in the development and application of these Guidelines are, to the extent possible, to:
 - (a) Decrease the number of impoverished children living in single parent families by establishing guidelines that encourage regular, on-time payments to all families and increase the number of ARPs working and supporting their children;
 - (b) Make child support orders more equitable by ensuring more consistent treatment of persons in similar circumstances while establishing an accurate child support order and obtain compliance with the order based on the real circumstances of the parties and the best interests of the child in the case before the tribunal are taken into consideration;
 - (c) Improve the efficiency of the tribunal process by promoting settlements and by giving tribunals and parties guidance in establishing appropriate levels of support orders;
 - (d) Encourage parents paying support to maintain contact with their child;
 - (e) Ensure that, when parents live separately, the economic impact on the child is minimized while setting an accurate order based upon the ability to pay, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard;
 - (f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and
 - (g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 37-1-151, 71-1-105(a)(12) and (15), and 71-1-132; 42 U.S.C. §§ 654 and 667; and 45 C.F.R. § 302.56.

Rule 1240-02-04-.02 Definitions is amended by deleting paragraph (5) in its entirety and substituting the following language, so that as amended this paragraph shall read:

- (5) "Basic Child Support Obligation" — The Basic Child Support Obligation (BCSO) is the amount of support displayed on the Child Support Schedule (CS Schedule) which corresponds to the combined Adjusted Gross Income (AGI) of both parents and the number of children for whom support is being determined. The BCSO amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents prior to consideration of any adjustments for parenting time or additional expenses. However, if the obligor's adjusted gross income falls within the shaded area of the CS Schedule, the BCSO may be computed using only the obligor's income. [see "Self Support Reserve" definition]

Rule 1240-02-04-.02 Definitions is further amended by deleting paragraphs (8), (9), and (10) in their entirety and substituting the following language, so that as amended these paragraphs shall read:

- (8) "Child Support Schedule" — The Child Support Schedule (CS Schedule or Schedule) is a chart which displays the dollar amount of the BCSO corresponding to various levels of combined AGI of the children's parents and the number of children for whom a child support order is being established or modified. The Schedule shall be used to calculate the BCSO, according to the rules in this chapter. The shaded area on the schedule represents the SSR amount. Deviations from the Schedule shall comply with the requirements of 1240-2-4-.07.

- (9) "Combined Adjusted Gross Income" — The amount of AGI calculated by adding together the AGI of both parents. This amount is then used to determine the BCSO for both parents for the number of children for whom support is being calculated in the case immediately under consideration. However, if the obligor's AGI falls within the shaded area of the CS Schedule, a comparison must be completed to determine if the BCSO is computed using only the obligor's income.
- (10) "Days" — For purposes of this chapter, a "day" of parenting time occurs when the child spends more than twelve (12) consecutive hours in a twenty-four (24) hour period under the care, control or direct supervision of one parent or caretaker. The twenty-four (24) hour period need not be the same as a twenty-four (24) hour calendar day. Accordingly, a "day" of parenting time may encompass either an overnight period or a daytime period, or a combination thereof. In extraordinary circumstances, routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.

Rule 1240-02-04-.02 Definitions is further amended by deleting paragraphs (13) in its entirety and substituting the following language, so that as amended the paragraph shall read:

- (13) "Final Child Support Order" — The presumptive child support order (PCSO) adjusted by any deviations ordered by the tribunal or adjusted to the minimum child support order.

Rule 1240-02-04-.02 Definitions is further amended by inserting the following as new paragraph (14) and re-designating subsequent paragraphs accordingly:

- (14) "Health Insurance" — Health insurance includes medical, vision, and dental coverage for the minor child(ren), if available at a reasonable cost.

Rule 1240-02-04-.02 Definitions, renumbered paragraph (20), is amended by deleting the language "see paragraph 22 below" and substituting instead "see paragraph 23 below", so that as amended this paragraph shall read:

- (20) "Percentage of Income" — The Percentage of Income (PI) for each parent is obtained by dividing each parent's AGI (see paragraph (1) above) by the combined total of both parents' AGI. The PI is used to determine each parent's pro rata share of the BCSO, as well as each parent's share of the amount of additional expense for health insurance, work-related childcare costs, and recurring uninsured medical expenses. [Also see paragraph 23 below – "pro rata"]

Rule 1240-02-04-.02 Definitions, renumbered subparagraph (23)(a) "Pro rata.", is amended by deleting the language "see paragraph 19 above" and substituting instead "see paragraph 20 above", so that as amended this subparagraph shall read:

- (a) For the purposes of this chapter, "pro rata" refers to the proportion of one parent's Adjusted Gross Income to both parents' combined Adjusted Gross Income, or to the proportion of one parent's support obligation to the whole support obligation. [Also see paragraph 20 above – "percentage of income"]

Rule 1240-02-04-.02 Definitions is further amended by inserting the following as new paragraphs (24) and (25) and re-designating subsequent paragraphs accordingly:

- (24) "Reasonable Cost of Insurance" — When the Order states that insurance should be provided when available at a reasonable cost, the cost of insurance is considered reasonable to the parent responsible for providing medical support for the child(ren) if the cost does not exceed five percent (5%) of his or her gross income. If adding vision and/or dental insurance for the child(ren) increases the total cost of the insurance to more than 5% of gross income, only medical insurance is required.
- (25) "Self Support Reserve (SSR)" — The minimum amount of income required to meet the basic subsistence needs of a parent as determined under 1240-02-04-.03 is considered the self support reserve. The obligor is eligible for the SSR adjustment if his/her income falls within the shaded area of the CS Schedule. The SSR adjustment amount shall be compared to the obligor's proportionate

share using the combined AGI of the parents to determine the BCSO from the CS Schedule and multiplying by the PI. The lesser amount of the two establishes the Calculated BCSO Owed.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(a)(12) and (15), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56.

Rule 1240-02-04-.03 The Income Shares Model is amended by deleting paragraph (1) in its entirety and substituting the following language, so that as amended this paragraph shall read:

(1) General Basis.

The Tennessee Child Support Guidelines are based on an Income Shares Model. This model presumes that both parents contribute to the financial support of the child in pro rata proportion to the actual income available to each parent.

Rule 1240-02-04-.03 The Income Shares Model is further amended by deleting paragraphs (2) and (3) in their entirety and re-designating subsequent paragraphs accordingly.

Rule 1240-02-04-.03 The Income Shares Model, renumbered paragraph (2), is amended by deleting the language "thirty (30)" and substituting instead "forty (40)", so that as amended this paragraph shall read:

- (2) The Income Shares model, which is used by over forty (40) other states, is generally based on economic studies of child-rearing costs, including those of David Betson, Erwin Rothbarth, and Ernst Engel, and studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics involving expenditures for the care of children.

Rule 1240-02-04-.03 The Income Shares Model is further amended by deleting renumbered paragraph (3) in its entirety and substituting the following language, so that as amended this paragraph shall read:

- (3) The Child Support Guidelines established by this chapter were developed and adjusted as needed based upon:
- (a) Studies of child-rearing costs conducted by David Betson, Erwin Rothbarth, and Ernst Engel which utilized information on child-rearing costs conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics;
 - (b) Comments on these Guidelines by advocacy groups, judges, child support magistrates, attorneys, legislators, Title IV-D child support contractors and staff of the Tennessee Department of Human Services, and oral and written comments resulting from public hearings;
 - (c) The work and input of the Tennessee Department of Human Services' Child Support Guidelines Task Force established in 2002. The Task Force was established to assist the Department in reviewing and considering changes to the existing Child Support Guidelines that were originally adopted in 1989 and based upon the Flat Percentage Model;
 - (d) Review of the child support guidelines of other states;
 - (e) Recommendations made to states generally by the United States Office of Child Support Enforcement regarding measurements of child-rearing costs and their use in establishing child support guidelines;
 - (f) The Income Shares Advisory Committee established in 2005 pursuant to 2005 Tenn. Pub. Acts 403; and
 - (g) A Task Force established in 2017 in order to address requirements outlined in the federal "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs" final rule of 2016, located at Fed. Reg. Vo. 81, No. 244 (Dec. 20, 2016).

Rule 1240-02-04-.03 The Income Shares Model is further amended by deleting renumbered paragraph (4) in its

entirety and substituting the following language, so that as amended this paragraph shall read:

(4) Assumptions and Methodology Used in the Income Shares Model.

(a) Determination of the Basic Child Support Obligation.

1. The Income Shares Model incorporates a numerical schedule, designated in these Guidelines as the CS Schedule or Schedule, found in Rule 1240-02-04-.09, that establishes the dollar amount of child support obligations corresponding to various levels of parents' combined AGI, the number of children for whom the child support order is being established or modified, and taking into consideration SSR requirements.
2. The Schedule is used to determine the BCSO, according to the rules in this chapter.
3. Each parent's share of the BCSO is determined by prorating the child support obligation between the parents in the same ratios as each parent's individual AGI is to the Combined AGI.
4. If custody or guardianship of a child is awarded to a person or entity other than a parent of the child as defined in 1240-02-04-.02(15), the child support obligation shall be calculated on the Worksheet according to the rules for standard parenting, and each parent will be responsible for paying his/her share of the final obligation to the non-parent caretaker of the child. If only one parent is available, then that parent's income alone is considered in establishing the child support award. The income of a non-parent caretaker is not considered. If the tribunal is able to order both parents to pay support for the children, the tribunal shall assign each parent a Pro Rata share of the additional expenses.
5. When a child is placed in State custody, the Department of Children's Services may set the initial child support order without using the worksheet.

(b) Child Support Schedule Assumptions.

1. The Child Support Schedule is based on the Combined AGI of both parties.
2. Self Support Reserve (SSR).
 - (i) The guidelines include a SSR that ensures obligors have sufficient income to maintain a minimum standard of living based on 110% of the 2018 federal poverty level for one person (\$1,113 net income per month).
 - (ii) If the Obligor's AGI falls within the shaded area of the CS Schedule and the SSR is used, the BCSO is computed using only the obligor's income. This shaded area incorporates a SSR of \$1,113 (110% net income of the 2018 federal poverty level for one person). In all other cases, the BCSO is computed using the combined AGIs of both parents.
 - (iii) If the obligation using only the obligor's monthly gross income is an obligation within the shaded area of the CS Schedule, that amount shall be compared to the obligor's proportionate share using both parents' monthly gross incomes. The lesser amount establishes the BCSO. If the SSR adjustment is applied, the obligor will not receive the parenting time credit.
3. Taxation Assumptions.
 - (i) All income is earned income subject to federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
 - (ii) The ARP will file as a single wage earner claiming one withholding allowance, and the PRP claims the tax exemptions for the child or tax benefits associated with the

child such as the Federal Earned Tax Credit (EITC).

- (iii) The Schedule's combined obligation includes the tax adjustments for federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
4. The Schedule is based upon the 1996-1999 Consumer Expenditures Survey, conducted by the U.S. Bureau of Labor Statistics, and updated to 2003 levels by adjusting for the rise in the Consumer Price Index since 1996.
- (i) The Schedule has been evaluated as part of each guidelines review in consideration of the most current economic data on the cost of raising children, more current expenditures data and price level data, and changes in Tennessee incomes. This information does not overwhelmingly indicate that substantial changes to the Schedule are necessary.
 - (ii) The Schedule also incorporates the 2018 federal poverty level for one person based on the 2016 federal requirement for states to consider the obligor's subsistence needs.
5. Basic Expenses.
- (i) The Schedule assumes that all families incur certain child-rearing expenses and includes in the BCSO an average amount to cover these expenses for various levels of the parents' combined income and number of children. The bulk of these child-rearing expenses is comprised of housing, food, and transportation. The share of total expenditures devoted to clothing and entertainment is also included in the BCSO but is relatively small compared to the other three items.
 - (ii) Basic educational expenses associated with the academic curriculum for a public school education, such as fees, books, and local field trips, are also included in the BCSO as determined by the Schedule.
 - (iii) The BCSO does not include the child's health Insurance premium, work-related childcare costs, the child's uninsured medical expenses, special expenses, or extraordinary educational expenses because of the highly variable nature of these expenses among different families.
6. Extraordinary Education Expenses.
- (i) Extraordinary education expenses including, but not limited to, tuition, room and board, fees, books, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling are not included in the basic child support schedule.
 - (ii) Extraordinary educational expenses may be added to the presumptive child support order as a deviation.
7. Special Expenses.
- (i) Special expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social, or cultural development of a child that do not otherwise qualify as mandated expenses like health insurance premiums and work-related childcare costs.
 - (ii) Special expenses incurred for child rearing which are quantified shall be considered and may be added by the tribunal to the Presumptive Child Support Order (PCSO) as a deviation when this category of expenses exceeds seven percent (7%) of the monthly Basic Child Support Obligation (BCSO).

- (c) In the Income Shares model, it is presumed that the PRP spends his or her share of the child support obligation directly on the child and that the ARP share is only one component of the total child support obligation.
- (d) Adjustments to the BCSO.
 1. In addition to basic support set forth in the Schedule, the child support award shall include adjustments that account for each parent's pro rata share of the child's health insurance premium costs, uninsured medical expenses, and work-related childcare costs, as provided in 1240-02-04-.04(8). These costs are not included in the Schedule because they are highly variable among cases.
 2. The BCSO shall also be adjusted based upon the parenting time of the ARP.

Rule 1240-02-04-.03 The Income Shares Model is further amended by deleting renumbered paragraph (5) in its entirety and substituting the following language, so that as amended this paragraph shall read:

(5) Revisions to the Child Support Schedule.

- (a) The CS Schedule will be reviewed by the Department, as required by T.C.A. § 36-5-101(e) and by Federal law, and revised, if necessary, to account for changes in the BCSO due to tax changes and/or to account for changes in child rearing costs as reported by the Consumer Expenditures Survey conducted by the U.S. Bureau of Labor Statistics and to reflect authoritative economic studies of child rearing costs. If significant changes in tax laws and child rearing costs warrant, the Department may review and revise the CS Schedule prior to the regular review.
- (b) Any revised CS Schedule published subsequent to the first Schedule appearing in Rule 1240-02-04-.09 will be incorporated by rule amendment, provided to the Administrative Office of the Courts for distribution to all Tennessee judicial tribunals, distributed by the Department to its Title IV-D Offices, and posted for use by the public on the Department's website.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(a)(12) and (15), and 71-1-132; 42 U.S.C. § 667; 45 CFR § 303.31; and 45 C.F.R. § 302.56.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (1), is amended by deleting subparagraphs (a) and (b) in their entirety and substituting the following language, so that as amended these subparagraphs shall read:

- (a) These rules contain a Child Support Worksheet, a Credit Worksheet, Instructions for both Worksheets, and the Child Support Schedule which shall be required to implement the child support order determination. The Child Support Worksheet calculator can be found at the Department's website.
- (b) The use of the Worksheets promulgated by the Department is mandatory in order to ensure uniformity in the calculation of child support awards pursuant to the rules. A Worksheet shall be used with the exception referenced in 1240-02-04-.04(h) below when a child is placed in State custody.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (1), is further amended by adding the following as new subparagraph (h):

- (h) When the child is placed in State custody, the Department of Children's Services may set the initial child support order without using the worksheet.

Rule 1240-02-04-.04 Determination of Child Support is amended by deleting paragraph (3) in its entirety and substituting the following language, so that as amended this paragraph shall read:

- (3) Gross income.

(a) Determination of Gross Income.

1. Gross income of each parent shall be determined in the process of setting the presumptive child support order and shall include all income from any source (before deductions for taxes and other deductions such as credits for other qualified children), whether earned or unearned, and includes, but is not limited to, the following:
 - (i) Wages;
 - (ii) Salaries;
 - (iii) Commissions, fees, and tips;
 - (iv) Income from self-employment;
 - (v) Bonuses;
 - (vi) Overtime payments;
 - (vii) Severance pay;
 - (viii) Pensions or retirement plans including, but not limited to, Social Security, Veterans Affairs Department, Railroad Retirement Board, Keoughs, and Individual Retirement Accounts (IRAs);
 - (ix) Interest income;
 - (x) Dividend income;
 - (xi) Trust income;
 - (xii) Annuities;
 - (xiii) Net capital gains;
 - (xiv) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the Social Security Act or from the Veterans Affairs Department, whether paid to the parent or to the child based upon the parent's account;
 - (xv) Workers compensation benefits, whether temporary or permanent;
 - (xvi) Unemployment insurance benefits;
 - (xvii) Judgments recovered for personal injuries and awards from other civil actions;
 - (xviii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash, or which can produce income such as real estate, or which reduces a parent's living expenses such as housing paid by others; in whole or in part;
 - (xix) Inheritances that consist of cash or other liquid instruments, or which can be converted to cash, or which can produce income such as real estate;
 - (xx) Prizes;
 - (xxi) Lottery winnings;
 - (xxii) Alimony or maintenance received from persons other than parties to the proceeding before the tribunal; and

(xxiii) Actual income earned during incarceration by an inmate.

2. Imputed Income.

(i) Imputing additional gross income to a parent is appropriate in the following situations:

- (I) If a parent has been determined by a tribunal to be willfully underemployed or unemployed; or
- (II) When there is no reliable evidence of income due to a parent failing to participate in a child support proceeding or a parent failing to supply adequate and reliable financial information in a child support proceeding; or
- (III) When the parent owns substantial non-income producing assets, the court may impute income based upon a reasonable rate of return upon the assets.

(ii) Determination of Willful Underemployment or Unemployment.

The Guidelines do not presume that any parent is willfully underemployed or unemployed. The purpose of the determination is to ascertain the reasons for the parent's occupational choices, to assess the reasonableness of these choices in light of the parent's obligation to support his or her child(ren), and to determine whether such choices benefit the children.

(I) A determination of willful underemployment or unemployment is not limited to choices motivated by an intent to avoid or reduce the payment of child support.

- I. The determination may be based on any intentional choice or act that adversely affects a parent's income.
- II. Under the Guidelines, however, incarceration of a parent shall not be treated as willful underemployment or unemployment for the purpose of establishing or modifying a child support order.

(II) Once a parent has been found to be willfully underemployed or unemployed, additional income can be allocated to that parent to increase the parent's gross income to an amount which reflects the parent's income potential or earning capacity, and the increased amount shall be used for child support calculation purposes. The additional income allocated to the parent shall be determined using the following criteria:

- I. The parent's past and present employment; and
- II. The parent's education and training.

(III) A determination of willful underemployment or unemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit for full-time service in the Armed Forces of the United States.

(iii) Factors to be Considered When Determining Willful Underemployment or Unemployment.

The following factors may be considered by a tribunal when making a determination of willful underemployment or unemployment:

- (I) The parent's past and present employment;

- (II) The parent's education, training, and ability to work;
 - (III) The State of Tennessee recognizes the role of a stay-at-home parent as an important and valuable factor in a child's life. In considering whether there should be any imputation of income to a stay-at-home parent, the tribunal shall consider:
 - I. Whether the parent acted in the role of full-time caretaker while the parents were living in the same household;
 - II. The length of time the parent staying at home has remained out of the workforce for this purpose; and
 - III. The age of the minor children.
 - (IV) A parent's extravagant lifestyle, including ownership of valuable assets and resources (such as an expensive home or automobile), that appears inappropriate or unreasonable for the income claimed by the parent;
 - (V) The parent's role as caretaker of a handicapped or seriously ill child of that parent, or any other handicapped or seriously ill relative for whom that parent has assumed the role of caretaker which eliminates or substantially reduces the parent's ability to work outside the home, and the need of that parent to continue in that role in the future;
 - (VI) Whether unemployment or underemployment for the purpose of pursuing additional training or education is reasonable in light of the parent's obligation to support his/her children and, to this end, whether the training or education will ultimately benefit the child in the case immediately under consideration by increasing the parent's level of support for that child in the future; and
 - (VII) Any additional factors deemed relevant to the particular circumstances of the case.
- (iv) Imputing Income When There is No Adequate and Reliable Evidence of Income.
- (I) When Establishing an Initial Order.
 - I. If a parent fails to produce adequate and reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years for calculating retroactive support); and
 - II. The tribunal has no adequate and reliable evidence of the parent's income or income potential;
 - III. Then, in such cases, the tribunal must take into consideration the specific circumstances of the parent to the extent known, including, but not limited to, the following factors:
 - A. Assets;
 - B. Residence;
 - C. Employment and earnings history;
 - D. Job skills;

- E. Educational attainment;
 - F. Literacy;
 - G. Age;
 - H. Health;
 - I. Criminal record and other employment barriers;
 - J. Records of seeking work;
 - K. The local job market;
 - L. The availability of employers willing to hire the parents;
 - M. Prevailing earnings level in the local community; and
 - N. Other relevant background factors.
- IV. If imputation of income is authorized, gross income for the current and prior years shall be determined by imputing annual gross income of forty-three thousand seven hundred sixty-one dollars (\$43,761) for male parents and thirty-five thousand nine hundred thirty-six dollars (\$35,936) for female parents. These figures represent the full time, year-round workers' median gross income, for the Tennessee population only, from the American Community Survey of 2016 from the U.S. Census Bureau.

(II) When Modifying an Existing Order

- I. If a parent fails to produce adequate and reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support); and
- II. The tribunal has no adequate and reliable evidence of that parent's income or income potential;
- III. Then, in such cases, the tribunal must take into consideration the specific circumstances of the parent to the extent known, including, but not limited to, the following factors:
 - A. Assets;
 - B. Residence;
 - C. Employment and earnings history;
 - D. Job skills;
 - E. Educational attainment;
 - F. Literacy;
 - G. Age;
 - H. Health;
 - I. Criminal record and other employment barriers;

- J. Records of seeking work;
 - K. The local job market;
 - L. The availability of employers willing to hire the parents;
 - M. Prevailing earnings level in the local community; and
 - N. Other relevant background factors.
- IV. After increasing the gross income of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year for each year since the support order was entered or last modified, the tribunal shall calculate the BCSO using the increased income amount as that parent's gross income.
- V. If the order to be modified is not an income shares order, and the parent who fails or refuses to provide reliable evidence of income was not required to produce evidence of income under the prior order, the tribunal shall determine that parent's income under the directions of subpart (iv)(I) above.
- (III) In either circumstance in subpart (iv)(I) or (II) above, upon motion to the tribunal served upon all interested parties pursuant to the Tennessee Rules of Civil Procedure, the parent may provide the reliable evidence necessary to determine the appropriate amount of support based upon this reliable evidence. Under this circumstance, the parent is not required to demonstrate the existence of a significant variance otherwise required for modification of an order under 1240-02-04-.05. In ruling on a proper motion, the tribunal may modify the amount of current support prospectively.
- (IV) Arrearages accrued or retroactive amounts due under an order based upon imputed income shall not be forgiven or modified under this section.

3. Self-Employment Income.

- (i) Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, etc., less ordinary and reasonable expenses necessary to produce such income.
- (ii) Ordinary and Reasonable Expenses of Self-Employment Necessary to Produce Income.
 - (I) Excessive promotional expenses, excessive travel expenses, excessive car expenses or excessive personal expenses, or depreciation on equipment, the cost of operation of home offices, etc., shall not be considered reasonable expenses.
 - (II) Amounts allowed by the Internal Revenue Service for accelerated depreciation or investment tax credits shall not be considered reasonable expenses.

4. Fringe Benefits.

- (i) Fringe benefits for inclusion as income or "in-kind" remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if they reduce personal living expenses.
- (ii) Such fringe benefits might include, but are not limited to, company car, housing, or

room and board.

- (iii) Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and Variable Housing Allowances (VHA) for service members are considered income for the purposes of determining child support.
- (iv) Fringe benefits do not include employee benefits that are typically added to the salary, wage, or other compensation that a parent may receive as a standard added benefit (e.g., employer-paid portions of health insurance premiums or employer contributions to a retirement or pension plan).

5. Federal Benefits.

- (i) Federal benefits, including veteran's benefits and Social Security Title II benefits, received by a child shall be included as income to the parent on whose account the child's benefit is drawn and applied against the support obligation ordered to be paid by that parent. The child's benefit is only considered when it springs from the parent's account. For example, if a child is drawing benefits from the Mother's Social Security account, the amount of the child's benefit is added to the Mother's income, and the amount of the child's benefit is subtracted from the Mother's child support obligation. If the child's benefit is drawn from the child's own disability, the child's benefit is not added to either parent's income and not deducted from either parent's obligation.

- (ii) Child Support Greater Than the Benefit.

If after calculating the parent's gross income as defined in 1240-02-04-.04(3), including the countable federal benefits in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is greater than the benefit paid on behalf of the child on that parent's account, then that parent shall be required to pay the amount exceeding the benefit as part of the child support award in the case.

- (iii) Child Support Equal to or Less Than the Benefit.

- (I) If after calculating the parent's gross income as defined in 1240-02-04-.04(3), including the countable benefit paid for the child, referred to in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is less than or equal to the benefit paid to the caretaker on behalf of the child on that parent's account, the child support obligation of that parent is met and no additional child support amount must be paid by that parent.

- (II) Any benefit amounts as determined by the Veteran Affairs Department or the Social Security Administration and sent to the caretaker by either agency for the child's benefit which are greater than the support ordered by the tribunal shall be retained by the caretaker for the child's benefit and shall not be applied to prospective support or be used as a reason for decreasing the child support order.

- I. This provision is in reference to ongoing monthly, federal benefits and does not pertain to lump sum awards sent directly to the caretaker.

- II. In such case as a lump sum award sent directly to a caretaker, if an arrearage exists, said lump sum shall be applied to the arrears balance and shall not be considered a retroactive modification of support.

- III. Any lump sum payment over and above the arrears balance shall be

retained by the caretaker for the benefit of the minor child and not applied to prospective support.

- (iv) The tribunal shall make a written finding in the support order regarding the use of the federal benefit in the calculation of the child support obligation.
- (b) Variable income such as commissions, bonuses, overtime pay, dividends, etc. shall be averaged over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income.
- (c) Excluded from gross income are the following:
 - 1. Child support payments received by either parent for the benefit of children of another relationship; or
 - 2. Benefits received from means-tested public assistance programs such as, but not limited to:
 - (i) Families First, Temporary Assistance for Needy Families (TANF), or similar programs in other states or territories under Title IV-A of the Social Security Act;
 - (ii) Supplemental Nutrition Assistance Program (SNAP), also known as Food Stamps, or the value of food assistance provided by way of electronic benefits transfer procedures by the Food Stamp agency;
 - (iii) Supplemental Security Income (SSI) received under Title XVI of the Social Security Act;
 - (iv) Benefits received under 42 U.S.C. § 402(d) for disabled adult children of deceased disabled workers; and
 - (v) Low Income Heating and Energy Assistance Program (LIHEAP) payments.
 - 3. The child's income from any source, including, but not limited to, trust income and Social Security benefits drawn on the child's disability; and
 - 4. Adoption Assistance subsidy under Tennessee's Interstate Compact on Adoption Assistance, found at T.C.A. § 36-1-201 et seq., or another state's adoption assistance subsidy which is based on the Adoption Assistance and Child Welfare Act (42 U.S.C. § 670 et seq.).
- (d) Under no circumstance shall the tribunal fail to order a basic support obligation if the parent has non-exempt gross income. See Rule 1240-02-04-.03(4)(a)4.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (4), is amended by deleting subparagraphs (c) and (d) in their entirety and substituting the following language, so that as amended these subparagraphs shall read:

- (c) Social Security tax withholding (FICA) for high-income persons may vary during the year. Six and two-tenths percent (6.2%) is withheld on the first one hundred twenty-eight thousand four hundred dollars (\$128,400) of gross earnings (for wage earners in 2018). A maximum of seven thousand nine hundred sixty dollars and eighty cents (\$7,960.80) of FICA tax will be withheld in a year.
- (d) Self-employed persons are required by law to pay the full FICA tax of twelve and four tenths percent (12.4%) up to the gross earnings limit of one hundred twenty-eight thousand four hundred dollars (\$128,400) and the full Medicare tax rate of two and nine tenths percent (2.9%) on all earned income. One half of each amount is already accounted for in the BCSO amounts on the Schedule. The additional Medicare Tax of nine tenths percent (0.9%) applies to an individual's Medicare wages that exceed two hundred thousand dollars (\$200,000) per year.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (6), is amended by deleting subparagraph (a) in its entirety and substituting the following language, so that as amended this subparagraph shall read:

- (a) Rule 1240-02-04-.09 contains the CS Schedule which shall be used to determine the combined obligation of both parents for the support of their children based upon their monthly combined AGI and the number of children who are the subject of the child support determination. However, if the obligor's AGI falls within the shaded area of the CS Schedule, a comparison must be done to determine if the BCSO is computed using only the obligor's income. The CS Schedule, in chart form, displays the amount of the BCSO prior to adjustments for parenting time and additional expenses and is presumed correct for the combined income of the parents and the number of children for whom support is being determined.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (7), is amended by deleting the term "Father" wherever the term appears and substituting instead the following language: "Father or Parent 2".

Rule 1240-02-04-.04 Determination of Child Support, subparagraph (7)(b), is amended by deleting parts 3 and 4 in their entirety and substituting the following language, so that as amended these parts shall read:

3. No more than one (1) day of credit for parenting time can be taken in any twenty-four (24) hour period, i.e., only one parent can take credit for parenting time in one twenty-four (24) hour period. Except in extraordinary circumstances, as determined by the tribunal, partial days of parenting time that are not consistent with this definition shall not be considered a "day" under these Guidelines. Routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.

4. Average Parenting Time.

If there are multiple children for whom support is being calculated, and the ARP is spending a different amount of time with each child, then an annual average of parenting time with all of the children shall be calculated. For example, if the ARP has sixty-seven (67) days of parenting time per year with Child A, eighty-four (84) days of parenting time per year with Child B, and one hundred thirty-two (132) days of parenting time per year with Child C, then the Parenting Time Adjustment would be calculated based upon ninety-four (94) days of parenting time $[67 + 84 + 132 = 283 / 3 = 94]$. The Income Shares Worksheet formula will automatically calculate this average by using the actual number of days spent with each child. For this purpose, standard rounding rules apply.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (7), is further amended by deleting subparagraphs (c) through (f) in their entirety and substituting the following language, so that as amended these subparagraphs shall read:

- (c) In cases of split parenting, both parents are eligible for a parenting time adjustment for the child(ren) for whom the parent is the ARP unless a SSR is applied.
- (d) In a non-parent caretaker situation, neither parent is eligible for a parenting time adjustment. However, a SSR may be applicable.
- (e) Parenting time adjustments are not mandatory, but presumptive. The presumption may be rebutted in a case where the circumstances indicate the adjustment is not in the best interest of the child.
- (f) Due to the method for calculation of the adjustment, it is anticipated, in a case where the PRP has greater income than the ARP and the ARP has a high level of parenting time with the child, that support may be due from the PRP to the ARP to assist with the expenses of the children during the times spent with the ARP. In this circumstance, a support payment from the PRP to the ARP is allowed. The SSR is also considered in this circumstance.

Rule 1240-02-04-.04 Determination of Child Support, subpart (7)(h)4(i), is amended by deleting the language "paragraph (7)(b)4(i)" and substituting instead "part (7)(b)4 above", so that as amended this subpart shall read:

- (i) First, the variable multiplier is determined by multiplying a standard per diem of .0109589 [2 / 182.5] by the ARP's parenting time determined pursuant to paragraph (7)(b) above. For example, the 94 days of parenting time calculated in the example from part (7)(b)4 above is multiplied by .0109589, resulting in a variable multiplier of 1.0301366 [94 x .0109589].

Rule 1240-02-04-.04 Determination of Child Support, part (7)(h)4, is amended by adding the following as a new subpart (v):

- (v) Once the BCSO is reduced for parenting time, only one parent will owe a BCSO. Once it is determined who that one parent is, that parent's AGI and number of children for whom support is being determined shall be checked against the "shaded area" to determine if the SSR applies to that parent. If it does, the BCSO shall be the lower of the amount from (iv) or the shaded area based on the obligor's AGI and number of children for whom support is being determined. In the example above, (iv) indicates that the ARP's share of the BCSO is five hundred eighty-seven dollars and ninety-four cents (\$587.94). If the ARP's income is four thousand eight hundred ninety dollars (\$4,890) per month, the ARP's income does not fall into the shaded area and no additional adjustment is made. If the circumstance is as described in (f) where the PRP owes the ARP, which can result from the calculation if the PRP has greater income than the ARP and the ARP has a high level of parenting time with the child, then the BCSO shall be the lower of the PRP's BCSO from (iv) and the PRP's AGI using the shaded area and the number of children for whom support is being determined.

Rule 1240-02-04-.04 Determination of Child Support, subparagraph (7)(i), is amended by deleting part 2 in its entirety and substituting the following language, so that as amended this part shall read:

2. The second step is to multiply the percentage of days by the ARP's share of the BCSO. For example, if the ARP's share of the BCSO is one thousand two hundred dollars (\$1,200), and the parenting time is sixty-eight (68) days, the increased share of support is three dollars and twenty-nine cents (\$3.29) [$0.002739726 \times \$1,200 = \3.29]. If the ARP's share of the BCSO is adjusted for the SSR, the percentage of days would also be multiplied to the ARP's share of the BCSO.

Rule 1240-02-04-.04 Determination of Child Support, subparagraph (8)(a), is amended by deleting part 6 in its entirety and substituting the following language, so that as amended this part shall read:

6. The amount of the health, vision, and dental care insurance premium paid for the benefit of the child(ren), such as a parent or step-parent who carries coverage for the child(ren), may be included and credited in the worksheet under that respective parent's column.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (8), is amended by deleting subparagraph (b) in its entirety and substituting the following language, so that as amended this subparagraph shall read:

(b) Health Insurance Premiums.

1. If Health Insurance that provides for the health care needs of the child can be obtained by a parent at reasonable cost, then an amount to cover the cost of the premium(s) shall be added to the BCSO as indicated above in subparagraph (a).
2. In determining the amount to be added to the order for this cost, only the amount of the insurance cost attributable to the children who are the subject of the support order shall be included.
3. If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current action for support is not available to be verified, the total cost to the parent paying the premium shall be pro-rated by the number of persons covered so that only the cost attributable to the children who

are the subject of the order under consideration is included. Enter the monthly cost on the Child Support Worksheet in the column of the parent paying the premium. If Health Insurance coverage is provided for the children at issue at no additional cost to the parent, no amount for this expense should be included on the Worksheet.

Rule 1240-02-04-.04 Determination of Child Support, paragraph (11), is amended by deleting subparagraphs (c) and (d) in their entirety and substituting the following language, so that as amended these subparagraphs shall read:

- (c) The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order except when the child is placed in State custody and the initial child support order is set by the Department of Children's Services without the Worksheet.
- (d) Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semimonthly, or monthly basis.

Rule 1240-02-04-.04 Determination of Child Support is amended by adding the following as a new paragraph (12):

(12) Minimum Child Support Order.

- (a) It is the obligation of all parents to contribute to the support of their children with a minimum child support order of at least one hundred (\$100) per month unless as indicated in parts (b) and (d) below.
- (b) This provision does not apply:
 - 1. If the obligor's only source of income is Supplemental Security Income (SSI);
 - 2. When the federal benefit for a child results in a calculation of support owed to be less than the minimum amount; or
 - 3. When the Parenting Time Adjustment results in an amount less than the minimum child support order.
- (c) The Tribunal shall make a written finding upon evidence submitted and taking all circumstances into consideration to set the current obligation at the minimum order amount.
- (d) In its discretion, the Court may deviate from the minimum child support order by either setting a higher or lower support order.

Authority: T.C.A. §§ 4-5-202, 36-5-101(a), 36-5-101(a)(1), 36-5-101(e), 36-5-103(f), 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. §§ 652 and 667; and 45 C.F.R. §§ 302.56, 303.8 and 303.31.

Rule 1240-02-04-.05 Modification of Child Support Orders is amended by deleting paragraphs (1) through (4) in their entirety and substituting the following language. The phrase in subparagraph (2)(c) "[effective date of this rule filing]" shall be replaced with the actual effective date of this amendment. The phrase in subparagraph (2)(c) "[effective date of this rule filing + 180 days]" shall be replaced with the date that is one hundred eighty (180) days after the actual effective date of this amendment. The phrase in subparagraph (2)(d) "[effective date of this rule filing + 181 days]" shall be replaced with the date that is one hundred eighty-one (181) days after the actual effective date of this amendment. As amended, paragraphs (1) through (4) shall read:

- (1) All modifications shall be calculated under the Income Shares Guidelines.
- (2) Significant Variance Required for Modification of Order.
 - (a) Unless a significant variance exists, as defined in this section, a child support order is not eligible for modification; provided, however, the necessity of providing for the child's health care

needs shall be a basis for modification regardless of whether a modification in the amount of child support is warranted by other criteria.

- (b) A significant variance is defined as at least fifteen percent (15%) difference in the current support obligation and the proposed support obligation.
 - (c) For all orders modified [effective date of this rule filing] through [effective date of this rule filing + 180 days], for the case to be modified per the current Guidelines, there must be a change of circumstances, such as income or number of children to support, in addition to at least a fifteen percent (15%) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order.
 - (d) For all orders modified on or after [effective date of this rule filing + 181 days], for the case to be modified per the current Guidelines, there must be a at least a fifteen percent (15%) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order.
- (3) Within fifteen (15) business days of when the Title IV-D agency learns that the obligor will be incarcerated for more than one hundred and eighty (180) calendar days, a notice may be sent to both parties informing them of the right to request the State to review and, if appropriate, adjust the order consistent with this section.
- (4) To determine if a modification is possible, a child support order shall first be calculated on the Child Support Worksheet using current evidence of the parties' circumstances. If the current child support order was calculated using the flat percentage guidelines, compare the existing ordered amount of current child support to the proposed amount of the ARP's pro-rata share of the BCSO. If the current child support order was calculated using the Income Shares Guidelines, compare the PCSO amounts in the current and proposed orders. Do not include the amount of any previously ordered deviations or proposed deviations in the comparison. If a significant variance exists between the two amounts, such a variance would justify the modification of a child support order unless, in situations where a downward modification is sought, the obligor is willfully and voluntarily unemployed or underemployed, or except as otherwise restricted by paragraph (5) below or 1240-02-04-.04(10) above.

Rule 1240-02-04-.05 Modification of Child Support Orders is further amended by deleting paragraphs (6) through (8) in their entirety and substituting the following language, so that as amended these paragraphs shall read:

(6) Minimum Child Support Order.

- (a) It is the obligation of all parents to contribute to the support of their children with a minimum child support order of at least one hundred (\$100) per month unless as indicated in parts (b) and (d) below.
 - (b) This provision does not apply:
 - 1. If the obligor's only source of income is Supplemental Security Income (SSI);
 - 2. When the federal benefit for a child results in a calculation of support owed to be less than the minimum amount; or
 - 3. When the Parenting Time Adjustment results in an amount less than the minimum child support order.
 - (c) The Tribunal shall make a written finding upon evidence submitted and taking all circumstances into consideration to set the current obligation at the minimum order amount.
 - (d) In its discretion, the Court may deviate from the minimum child support order by either setting a higher or lower support order.
- (7) An order may be modified to reflect a change in the number of children for whom a parent is legally

responsible, a Parenting Time Adjustment, and Work-Related Childcare only upon compliance with the significant variance requirement specified in Rule 1240-02-04-.05.

- (8) No ordered child support is subject to modification as to any time period or any amounts due prior to the date that an action for modification is filed and notice of the action has been mailed to the last known address of the opposing parties. Any payment or installment of support under any child support order on or after the date it is due is a judgment by operation of law with the full force, effect, and attributes of a judgment, including the ability to be enforced, and is entitled as a judgment to full faith and credit. This provision applies to all child support orders issued in all Tennessee courts, including but not limited to circuit, chancery, and juvenile courts and all other tribunals with jurisdiction to modify child support, whether the order originated under an action taken by the authority of Tennessee Code Annotated Titles 36 or 37, or the equivalent law in any other state. When a lump sum award of a federal benefit is sent directly to a caretaker, if an arrearage exists, said lump sum shall be applied to the arrears balance and shall not be considered a retroactive modification of support.

Authority: T.C.A. §§ 4-5-202, 36-5-101(a)(1), 36-5-101(e), 36-5-103(f), 37-1-151, 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. §§ 666-667; and 45 C.F.R. §§ 302.56 and 303.8.

Rule 1240-02-04-.06 Retroactive Support is amended by deleting paragraph (1) in its entirety and substituting the following language, so that as amended this paragraph shall read:

- (1) Unless the rebuttal provisions of Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e) have been established by clear and convincing evidence provided to the tribunal, then, in cases in which initial support is being set, a judgment must be entered to include an amount of monthly support due up to the date that an order for current support is entered.

Rule 1240-02-04-.06 Retroactive Support is further amended by inserting the following as new paragraph (2) and re-designating subsequent paragraphs accordingly:

- (2) Retroactive child support shall not be awarded for a period of more than five (5) years from the date the action for support is filed unless the court determines, for good cause shown according to Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e), that a different award of retroactive child support is in the interest of justice. The burden to show that a longer time period of retroactive support is in the interest of justice is on the PRP.

Authority: T.C.A. §§ 4-5-202, 36-2-311, 36-5-101(a), 36-5-101(e), 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56.

Rule 1240-02-04-.07 Deviations from the Child Support Guidelines, paragraph (2), is amended by deleting subparagraphs (b) and (c) in their entirety and substituting the following language, so that as amended these subparagraphs shall read:

- (b) In cases where the child is in the legal custody of the Department of Children's Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from the Presumptive Child Support Order (PCSO) if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent(s), and the parent's need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose. At the tribunal's discretion, an initial order may be established by the Department of Children's Services without the necessity of a Worksheet.
- (c) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation of such costs by deviation from the PCSO, taking into consideration the circumstances of the respective parties as well as which parent moved and the reason that the move was made.

Rule 1240-02-04-.07 Deviations from the Child Support Guidelines, paragraph (2), is further amended by deleting subparagraph (f) in its entirety and substituting the following language, so that as amended this subparagraph shall read:

- (f) Unless all gross income is exempt, the tribunal must order a basic support obligation. See Rule 1240-02-04-.03(4)(a)4.

Rule 1240-02-04-.07 Deviations from the Child Support Guidelines, paragraph (2), is further amended by deleting subparagraph (h) in its entirety:

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(a)(12) and (15), 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56.

Rule 1240-02-04-.08 Worksheets and Instructions is amended by deleting the terms "Mother" and "Mother's" wherever the terms appear and substituting, respectively, instead the following language: "Mother or Parent 1" and "Mother's or Parent 1's".

Rule 1240-02-04-.08 Worksheets and Instructions is further amended by deleting the terms "Father" and "Father's" wherever the terms appear and substituting, respectively, instead the following language: "Father or Parent 2" and "Father's or Parent 2's".

Rule 1240-02-04-.08 Worksheets and Instructions, paragraph (1), is amended by deleting subparagraphs (a) and (b) in their entirety and substituting the following language, so that as amended these subparagraphs shall read:

- (a) The Child Support Worksheet and Credit Worksheet provided by the Department are mandatory for use in calculating the appropriate child support obligation under these Guidelines. The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order except in cases where the child is in state custody. See 1240-02-04-.03(4)(a)6.
- (b) The Child Support Worksheet, Credit Worksheet, Instructions for Worksheets, and Child Support Schedule are part of the Tennessee Child Support Guidelines and can be found on the Department's website. In the event that the language contained in the Worksheets, Instructions or CS Schedule conflicts in any way with the language of subchapters 1240-02-04-.01 – .07, the language of those subchapters is controlling.

Rule 1240-02-04-.08 Worksheets and Instructions, subparagraph (2)(b), is amended by inserting the following as new part 6:

6. Line 3a – Means-Tested Income. [Rule 1240-02-04-.04(3)(c)2]

Means-tested income is a payment available to people who can demonstrate that their income is below specified limits, such as Supplemental Security Income (SSI) received under Title XVI of the Social Security Act.

- (i) A 'Y' for Yes should be placed on the Worksheet if the parent has no other source of income other than means-tested income.
- (ii) Support should be set at zero if the only source of income for the Obligor is means-tested.

Rule 1240-02-04-.08 Worksheets and Instructions, subpart (2)(c)1(iii), is amended by deleting item (II) in its entirety and substituting the following language, so that as amended this item shall read:

- (II) When calculating support in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation, the BCSO for the child(ren) in the fifty-fifty/equal parenting situation will be assigned to the Father or Parent 2 in situations where the Father or Parent 2 is the PRP for all other children in the case under consideration.

Rule 1240-02-04-.08 Worksheets and Instructions, subpart (2)(c)2(iii), is amended by deleting item (I) in its entirety and substituting the following language, so that as amended this item shall read:

- (I) When calculating support in fifty-fifty/equal parenting situations, whether alone or in conjunction with a split parenting situation, the Father or Parent 2 will owe a pro-rata share of the BCSO entered for the Mother or Parent 1 on Line 4. The amount shall be entered in the Father's or Parent 2's column on Line 4a. See Rule 1240-2-04-.08(2)(c)2(iii) and (c)5(iv) for exception.

Rule 1240-02-04-.08 Worksheets and Instructions, subparagraph (2)(c), is amended by inserting the following as new part 3 and re-designating subsequent parts accordingly:

3. Line 4b – BCSO if SSR is applied. [Rule 1240-02-04-.02(25)]

(i) Standard Parenting.

- (I) If the ARP's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on ARP's Line 4b.

(ii) Split Parenting.

- (I) If the Mother's or Parent 1's AGI only (Line 2) and the number of children for whom the Father or Parent 2 is the PRP falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
- (II) If the Father's or Parent 2's AGI only (Line 2) and the number of children for whom the Mother or Parent 1 is the PRP falls within the shaded area of the CS Schedule, enter that amount on Line 4b.

(iii) Fifty-fifty/Equal Parenting.

- (I) If a parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b unless there is a split parenting situation.
- (II) If there is fifty-fifty/equal parenting and split custody, use the split parenting BCSO adjusted for the SSR as defined in (ii) "Split Parenting" above, enter that amount on Line 4b.

(iv) Non-parent Caretaker Situations.

- (I) If only one parent is available and the parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
- (II) If both parents are available and either or both parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b.

Rule 1240-02-04-.08 Worksheets and Instructions, renumbered part (2)(c)5 is amended by deleting the language "Line 6 – Parenting Time Adjustment" and substituting instead the language "Parenting Time Adjustment. The following provisions apply to the parenting time adjustments which may be applicable to Lines 5a, 5b, 6a, or 6b depending on the ARP's parenting days", so that as amended this part shall read:

- 5. Parenting Time Adjustment. The following provisions apply to the Parenting Time Adjustments which may be applicable to Lines 5a, 5b, 6a, or 6b depending on the ARP's parenting days. [Rule 1240-2-4-.02(18) and .04(7)]

Rule 1240-02-04-.08 Worksheets and Instructions, subparagraph (2)(c), is further amended by adding the following as new parts 6 through 10:

6. Line 5a – Parenting Time Adjustment (68 or less days). Complete Line 5a only if a parent has the child(ren) for 68 or less days; otherwise leave Line 5a blank.
 - (i) Calculating Increase for Lack of Parenting Time.
 - (I) The ARP's child support obligation may be increased for the lack of the ARP's parenting time. This amount is calculated by using the following formula:
 - I. Subtract number of days (Line 5) from 69 and divide the result by 365
 - II. Next, multiply the result above by the lower BCSO amount from Line 4a or Line 4b.
 - III. Enter the results on Line 5a.
 - A. For standard parenting or fifty-fifty/equal parenting, enter in ARP parent column on Line 5a.
 - B. For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5a.
 - C. For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5a.
 - (II) For example, when the combined gross income (Line 2a) is \$8,150, the ARP's parenting days are 65 (Line 5) and the Share of BCSO is \$600 (Line 4a).
 - I. $(69 \text{ days} - 65 \text{ days}) / 365 = .010958904 \times \$600 = \$6.58$
 - II. \$6.58 would be entered on Line 5a for this example.
7. Line 5b – Adjusted BCSO (68 or less days). Complete Line 5b only if a parent has the child(ren) for 68 or less days; otherwise leave Line 5b blank.
 - (i) Take the lower BCSO from Line 4a or 4b and add Line 5a to this amount. Enter the calculated amount on Line 5b.
 - (I) For standard parenting or fifty-fifty/equal parenting, enter in ARP parent column on Line 5b.
 - (II) For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5b.
 - (III) For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5b.
8. Line 6a – Parenting Time Adjustment (92 or more days). Complete Line 6a only if a parent has the child(ren) for 92 or more days; otherwise leave Line 6a blank.
 - (i) Calculation of the Parenting Time Credit.
 - (I) The ARP's child support obligation may be decreased for additional parenting time. This amount is calculated by using the following formula:
 - I. Multiply .0109589 by Line 5 (Avg Days with Children) and subtract 1.

- II. Next, take the result from above and multiply that amount by Line 4 (BCSO for PRP).
 - III. Lastly, multiply the result from above by Line 3 (PRP's PI%) and enter on Line 6a.
 - (II) For example, when the combined gross income (Line 2a) is \$8,150, the ARP's parenting days are 145 (Line 5), the BCSO is \$1000 (Line 4) and the Mother or Parent 1's Percentage of Income (Line 3) is 40%
 - I. $(.0109589 \times 145) - 1 = 0.5890405 \times \$1000 \times .40 = \$235.62$
 - II. \$235.62 would be entered on Line 6a for this example.
9. Line 6b – Adjusted BCSO (92 or more days). Complete Line 6b only if a parent has the child(ren) for 92 or more days; otherwise leave Line 6b blank.
- (i) The amount calculated on Line 6a is used to decrease the BCSO.
 - (ii) Subtract the amount on Line 6a from the amount on Line 4a. This amount must be entered on to Line 6b.
 - (I) For standard parenting or fifty-fifty/equal parenting, enter in ARP parent column on Line 6b.
 - (II) For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 6b.
 - (III) For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 6b.
 - (iii) If the difference between the ARP's Line 4a and the ARP's Line 6a is positive, it is placed on the ARP's Line 6b. If the difference is negative, it is placed on the PRP's Line 6b.
10. Line 7 – Calculated BCSO.
- (i) Parenting Time between 69 to 91 days.

The calculated BCSO is the lower of the ARP's Line 4a and the ARP's Line 4b.
 - (ii) Parenting Time of 68 days or less.

The calculated BCSO is the amount shown on Line 5b.
 - (iii) Parenting Time of 92 or more days.

The calculated BCSO is the lower amount shown on Line 4b and that parent's Line 6b.
 - (iv) Split Parenting.

The calculated BCSO is the lower of the amount shown on Line 6b and that parent's Line 4b.
 - (v) Any negative amount in a parent's column resulting from the calculation on Line 6b shall be entered on Line 7 as a positive amount in the column of the other parent.

Rule 1240-02-04-.08 Worksheets and Instructions, part (2)(e)2, is amended by deleting subpart (ii) in its entirety

and re-designating subsequent subparts accordingly.

Rule 1240-02-04-.08 Worksheets and Instructions, paragraph (2), is amended by deleting subparagraph (f) in its entirety and substituting the following language, so that as amended this subparagraph shall read:

(f) Part VI – Deviations and Final Child Support Obligation.

1. Line 14 – Deviations. [Rule 1240-2-4-.07]
 - (i) Specify the reason for the deviation and enter on Line 14 the amount that will be added to or subtracted from the Presumptive Support Order.
 - (ii) The order must include written findings supporting the deviation as outlined in 1240-2-4-.07(1).
2. Line 15 – Adjusted for Minimum Order (Y/N). [Rule 1240-2-4-.04(12) and Rule 1240-2-4-.05(6)]
 - (i) 'Y' for Yes should be placed on the Worksheet if the minimum order should be applied. Once a 'Y' is placed on the Worksheet, the Final Child Support Order will be set at \$100.
 - (ii) 'N' for No should be placed on the Worksheet if the minimum order is not applied.
3. Line 16 – Final Child Support Order. [Rule 1240-2-4-.02(13)]

To the Presumptive Support Order amount on Line 12, add/subtract as appropriate any amount on Line 14 and enter the result on Line 16 as the Final Child Support Order.
4. Line 17 – Social Security Benefits.

If a child to be supported under the order receives social security benefits on the account of the parent who will pay support under this order, and such benefit was added to that parent's gross income on Line 1a according to rule 1240-2-4-.04(3)(a)5, then enter the amount of that child's benefit entered on Line 1a and subtract that amount from that parent's obligation. The parent is relieved from directly making that portion of the obligation so long as the benefit is being paid by social security.
5. The completed Worksheet must be maintained as part of the official record either by filing it as an exhibit in the tribunal's file or as an attachment to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semimonthly (twice a month), or monthly basis.

Rule 1240-02-04-.08 Worksheets and Instructions is amended by deleting paragraph (4) in its entirety and substituting the following language, so that as amended this paragraph shall read:

(4) Child Support Worksheet.

State of Tennessee – Child Support Worksheet

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

Name of Mother or Parent 1:	PRP	ARP	SPLIT
Name of Father or Parent 2:			
Name of non-parent Caretaker:			
TCSES case #:			
Docket #:			
Court name:			

Name(s) of Child(ren)	Date of Birth	Days with Mother or Parent 1	Days with Father or Parent 2	Days with Caretaker

Part II. Adjusted Gross Income

Use Credit Worksheet to calculate line items 1d and 1e.

	Mother or Parent 1 / Column A	Father or Parent 2 / Column B	Non-parent Caretaker / Column C
1 Monthly Gross Income	\$	\$	
1a Federal benefit for child	+	+	
1b Self-employment tax paid	-	-	
1c Subtotal	\$	\$	
1d Credit for In-Home Children	-	-	
1e Credit for Not In Home Children	-	-	
2 Adjusted Gross Income (AGI)	\$	\$	
2a Combined Adjusted Gross Income	\$	\$	
3 Percentage Share of Income (PI)	%	%	
3a Means-tested Income only (Y/N)			

Part III. Parents' Share of BCSO

	Mother or Parent 1 / Column A	Father or Parent 2 / Column B	Non-parent Caretaker / Column C
4 BCSO allotted to primary parent's household	\$	\$	\$
4a Share of BCSO owed to primary parent	\$	\$	
4b BCSO if Self Support Reserve (SSR) is applied	\$	\$	
5 ARP parent's average parenting time			
5a Parenting time adjustment (68 or less days)	\$	\$	
5b Adjusted BCSO (68 or less days)	\$	\$	
6a Parenting time adjustment (92 or more days)	\$	\$	
6b Adjusted BCSO (92 or more days)	\$	\$	
7 Calculated BCSO	\$	\$	

State of Tennessee – Child Support Worksheet

Part IV. Additional Expenses

	Mother or Parent 1 / Column A	Father or Parent 2 / Column B	Non-parent Caretaker / Column C
8a Children's portion of health insurance premium	\$	\$	\$
8b Recurring Uninsured Medical Expenses	\$	\$	\$
8c Work-related childcare	\$	\$	\$
9 Total expenses	\$	\$	\$
10 Share of additional expenses owed	\$	\$	
11 Adjusted Support Obligation (ASO)	\$	\$	

Part V. Presumptive Child Support / Modification of Current Support

Obligation Column			
12 Presumptive Child Support Order (PCSO)	\$	\$	

* Enter the difference between the greater and smaller numbers from Line 11, except in non-parent caretaker situations.

Current Order Flat % _____ (N / Y)

Modification of Current Child Support Order

13a Current child support order amount for the obligor parent	\$	\$	
13b Amount required for significant variance to exist	\$	\$	
13c Actual variance between current order and PCSO / BCSO	\$	\$	

Part VI. Deviations and Final Child Support Order

Deviations must be substantiated by written findings in the Child Support Order

14 Deviations (Specify):	\$	\$	
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15 Adjusted for minimum order (Y/N)			
16 Final Child Support Order (FCSO)	\$	\$	
17 FCSO adjusted for federal benefit, Line 1a, Obligor's column	\$	\$	

Comments, Calculations, or Rebuttals to Schedule

Preparer's Use Only

Name: _____ Date: _____

Title: _____

Rule 1240-02-04-.08 Worksheets and Instructions is amended by deleting paragraph (5) in its entirety and substituting the following language, so that as amended this paragraph shall read:

(5) Credit Worksheet.

State of Tennessee – Credit Worksheet

Part I. Identification		PRP	ARP	SPLIT
Indicate the status of each parent or caretaker by placing an "X" in the appropriate column	Name of Mother or Parent 1:			
	Name of Father or Parent 2:			
	Name of non-parent Caretaker:			
	TCSES case #:			
	Docket #:			
	Court name:			

Part II. Other Children		Column A	Column B
Parent Income Information	1	Applicable gross income from CS worksheet	\$
In-Home Children	2	Below, list qualified children living in the parent's home (if none, skip to line 6):	
		Name(s) of Child(ren) for PRP	Date of Birth
		Name(s) of Child(ren) for ARP	Date of Birth
	3	Number of qualified children living in the parent's home	#
	4	Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)	\$
	5	75% of theoretical child support order from line 4	\$
Not-In-Home Children	6	Below, list qualified children not living in the parent's home:	
		Name(s) of Child(ren) for PRP	Date of Birth
		Name(s) of Child(ren) for ARP	Date of Birth
	7	Number of qualified children not living in the parent's home	#
	8	Average monthly amount of documented monetary support	\$
	9	Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)	\$
	10a	75% of theoretical child support order from line 9	\$
	10b	Allowable credit for not-in-home children	\$

Authority: T.C.A. §§ 4-5-202, 36-5-101(a)(1), 36-5-101(e), 36-5-103(f), 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56 and 303.8.

Rule 1240-02-04-.09 Child Support Schedule is amended by deleting the rule in its entirety and substituting the following language, so that as amended this rule shall read:

1240-02-04-.09 Child Support Schedule.

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
150-1100.00					
1150.00	65	92	107	119	131
1200.00	100	127	142	154	166
1250.00	135	162	177	189	201
1300.00	170	197	212	224	236
1350.00	205	232	247	259	271
1400.00	240	267	282	294	306
1450.00	275	302	317	329	341
1500.00	310	337	352	364	376
1550.00	335	372	387	399	411
1600.00	345	407	422	434	446
1650.00	355	442	457	469	481
1700.00	365	477	492	504	516
1750.00	375	512	527	539	551
1800.00	384	542	562	574	586
1850.00	394	555	597	609	621
1900.00	403	568	632	644	656
1950.00	412	580	667	679	691
2000.00	421	592	685	714	726
2050.00	430	604	699	749	761
2100.00	439	616	713	784	796
2150.00	448	628	727	810	831
2200.00	457	641	741	826	866
2250.00	466	653	754	841	901
2300.00	475	665	768	857	936
2350.00	484	677	782	872	959
2400.00	493	689	796	887	976
2450.00	501	701	809	902	992
2500.00	510	712	821	916	1007
2550.00	518	724	834	930	1023
2600.00	527	735	847	945	1039
2650.00	536	747	860	959	1055
2700.00	544	758	873	973	1070
2750.00	553	770	886	987	1086
2800.00	561	781	898	1002	1102
2850.00	569	792	911	1015	1117

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
2900.00	577	802	922	1028	1130
2950.00	584	812	933	1040	1144
3000.00	592	822	945	1053	1159
3050.00	600	833	957	1067	1174
3100.00	608	844	970	1081	1190
3150.00	616	855	982	1095	1205
3200.00	624	866	995	1109	1220
3250.00	632	877	1007	1123	1236
3300.00	640	888	1020	1137	1251
3350.00	648	899	1032	1151	1266
3400.00	656	910	1045	1165	1282
3450.00	664	921	1058	1179	1297
3500.00	672	932	1070	1193	1312
3550.00	680	943	1083	1207	1328
3600.00	688	954	1095	1221	1343
3650.00	695	964	1106	1233	1356
3700.00	702	973	1116	1244	1368
3750.00	709	982	1126	1255	1381
3800.00	715	991	1136	1266	1393
3850.00	722	1000	1145	1277	1405
3900.00	729	1009	1155	1288	1417
3950.00	735	1018	1165	1299	1429
4000.00	742	1027	1175	1310	1441
4050.00	749	1036	1185	1322	1454
4100.00	756	1045	1195	1333	1466
4150.00	762	1054	1205	1344	1478
4200.00	769	1063	1215	1355	1490
4250.00	776	1072	1225	1366	1502
4300.00	779	1076	1228	1370	1507
4350.00	782	1079	1231	1372	1510
4400.00	785	1082	1233	1375	1512
4450.00	788	1085	1235	1377	1515
4500.00	791	1088	1238	1380	1518
4550.00	794	1091	1240	1383	1521
4600.00	797	1094	1242	1385	1524

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
4650.00	800	1097	1245	1388	1527
4700.00	803	1100	1247	1390	1529
4750.00	806	1104	1249	1393	1532
4800.00	809	1107	1252	1395	1535
4850.00	812	1110	1254	1398	1538
4900.00	815	1113	1256	1401	1541
4950.00	819	1117	1261	1406	1546
5000.00	823	1122	1266	1411	1552
5050.00	826	1126	1270	1417	1558
5100.00	830	1131	1275	1422	1564
5150.00	834	1135	1280	1427	1570
5200.00	838	1140	1285	1432	1576
5250.00	841	1145	1290	1438	1582
5300.00	845	1149	1294	1443	1587
5350.00	849	1154	1299	1448	1593
5400.00	853	1158	1304	1454	1599
5450.00	856	1163	1309	1459	1605
5500.00	860	1167	1313	1464	1611
5550.00	864	1172	1318	1470	1617
5600.00	868	1177	1324	1476	1623
5650.00	872	1182	1329	1482	1630
5700.00	876	1187	1334	1488	1636
5750.00	880	1192	1339	1493	1643
5800.00	884	1197	1345	1499	1649
5850.00	888	1201	1350	1505	1656
5900.00	892	1206	1355	1511	1662
5950.00	896	1211	1361	1517	1669
6000.00	900	1216	1366	1523	1675
6050.00	904	1221	1371	1528	1681
6100.00	907	1225	1376	1534	1687
6150.00	911	1230	1381	1540	1694
6200.00	915	1235	1386	1545	1700
6250.00	919	1239	1391	1551	1706
6300.00	923	1244	1396	1557	1712
6350.00	926	1249	1401	1562	1718
6400.00	930	1254	1406	1568	1725
6450.00	934	1258	1411	1573	1731

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
6500.00	938	1263	1416	1579	1737
6550.00	941	1267	1420	1583	1742
6600.00	942	1268	1421	1584	1743
6650.00	943	1269	1422	1585	1744
6700.00	944	1270	1423	1586	1745
6750.00	945	1271	1424	1587	1746
6800.00	946	1272	1424	1588	1747
6850.00	947	1273	1425	1589	1748
6900.00	948	1274	1426	1590	1749
6950.00	949	1275	1427	1591	1750
7000.00	950	1276	1428	1592	1751
7050.00	951	1277	1429	1593	1752
7100.00	952	1278	1430	1594	1753
7150.00	953	1279	1430	1595	1754
7200.00	954	1280	1431	1596	1755
7250.00	955	1281	1432	1597	1757
7300.00	956	1282	1433	1598	1758
7350.00	957	1283	1434	1599	1759
7400.00	958	1284	1435	1600	1760
7450.00	959	1285	1436	1601	1761
7500.00	960	1286	1437	1602	1762
7550.00	961	1288	1438	1603	1763
7600.00	962	1289	1439	1604	1765
7650.00	963	1290	1440	1605	1766
7700.00	964	1291	1441	1606	1767
7750.00	965	1292	1442	1607	1768
7800.00	967	1293	1442	1608	1769
7850.00	969	1297	1446	1613	1774
7900.00	974	1304	1454	1621	1783
7950.00	979	1310	1461	1629	1792
8000.00	984	1317	1469	1637	1801
8050.00	990	1324	1476	1646	1810
8100.00	995	1331	1483	1654	1819
8150.00	1000	1337	1491	1662	1829
8200.00	1005	1344	1498	1671	1838
8250.00	1010	1351	1506	1679	1847
8300.00	1015	1358	1513	1687	1856

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
8350.00	1020	1364	1521	1695	1865
8400.00	1025	1371	1528	1704	1874
8450.00	1030	1378	1535	1712	1883
8500.00	1035	1385	1543	1720	1892
8550.00	1040	1391	1550	1728	1901
8600.00	1045	1398	1558	1737	1910
8650.00	1050	1405	1565	1745	1920
8700.00	1055	1412	1572	1753	1929
8750.00	1060	1418	1580	1762	1938
8800.00	1065	1425	1587	1770	1947
8850.00	1070	1432	1595	1778	1956
8900.00	1075	1439	1602	1786	1965
8950.00	1080	1445	1610	1795	1974
9000.00	1085	1452	1617	1803	1983
9050.00	1090	1459	1624	1811	1992
9100.00	1094	1464	1629	1817	1998
9150.00	1098	1468	1634	1822	2004
9200.00	1101	1472	1639	1827	2010
9250.00	1105	1477	1643	1832	2016
9300.00	1108	1481	1648	1838	2021
9350.00	1112	1486	1653	1843	2027
9400.00	1115	1490	1657	1848	2033
9450.00	1119	1495	1662	1853	2038
9500.00	1122	1499	1667	1858	2044
9550.00	1126	1504	1671	1863	2050
9600.00	1129	1508	1676	1869	2055
9650.00	1133	1513	1681	1874	2061
9700.00	1136	1517	1685	1879	2067
9750.00	1140	1521	1690	1884	2073
9800.00	1143	1526	1694	1889	2078
9850.00	1147	1530	1699	1894	2084
9900.00	1150	1535	1704	1900	2090
9950.00	1154	1539	1708	1905	2095
10000.00	1158	1544	1713	1910	2101
10050.00	1161	1548	1718	1915	2107
10100.00	1165	1553	1722	1920	2112
10150.00	1168	1557	1727	1926	2118

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
10200.00	1172	1562	1732	1931	2124
10250.00	1175	1566	1736	1936	2130
10300.00	1179	1570	1741	1941	2135
10350.00	1182	1575	1746	1946	2141
10400.00	1186	1579	1750	1951	2147
10450.00	1189	1584	1755	1957	2152
10500.00	1193	1588	1759	1962	2158
10550.00	1196	1593	1764	1967	2164
10600.00	1200	1597	1769	1972	2169
10650.00	1203	1602	1773	1977	2175
10700.00	1207	1606	1778	1983	2181
10750.00	1210	1610	1783	1988	2187
10800.00	1214	1615	1787	1993	2192
10850.00	1217	1619	1792	1998	2198
10900.00	1221	1624	1797	2003	2204
10950.00	1224	1628	1801	2008	2209
11000.00	1227	1632	1805	2013	2214
11050.00	1230	1636	1809	2018	2219
11100.00	1233	1639	1814	2022	2225
11150.00	1236	1643	1818	2027	2230
11200.00	1239	1647	1822	2032	2235
11250.00	1242	1651	1826	2037	2240
11300.00	1245	1655	1831	2041	2245
11350.00	1248	1659	1835	2046	2251
11400.00	1251	1663	1839	2051	2256
11450.00	1254	1667	1844	2056	2261
11500.00	1257	1671	1848	2060	2266
11550.00	1260	1674	1852	2065	2272
11600.00	1263	1678	1856	2070	2277
11650.00	1266	1682	1861	2075	2282
11700.00	1269	1686	1865	2079	2287
11750.00	1272	1690	1869	2084	2292
11800.00	1275	1694	1873	2089	2298
11850.00	1278	1698	1878	2094	2303
11900.00	1281	1702	1882	2098	2308
11950.00	1284	1706	1886	2103	2313
12000.00	1287	1709	1890	2108	2319

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
12050.00	1289	1713	1895	2113	2324
12100.00	1292	1717	1899	2117	2329
12150.00	1295	1721	1903	2122	2334
12200.00	1298	1725	1907	2127	2340
12250.00	1301	1729	1912	2132	2345
12300.00	1304	1733	1916	2136	2350
12350.00	1307	1737	1920	2141	2355
12400.00	1310	1741	1925	2146	2360
12450.00	1313	1744	1929	2151	2366
12500.00	1316	1748	1933	2155	2371
12550.00	1319	1752	1937	2160	2376
12600.00	1322	1756	1942	2165	2381
12650.00	1325	1760	1946	2170	2387
12700.00	1328	1764	1950	2174	2391
12750.00	1331	1767	1954	2178	2396
12800.00	1334	1771	1958	2183	2401
12850.00	1336	1774	1962	2187	2406
12900.00	1339	1778	1966	2192	2411
12950.00	1342	1782	1970	2196	2416
13000.00	1345	1785	1974	2201	2421
13050.00	1347	1789	1978	2205	2425
13100.00	1350	1793	1982	2209	2430
13150.00	1353	1796	1985	2214	2435
13200.00	1356	1800	1989	2218	2440
13250.00	1358	1803	1993	2223	2445
13300.00	1361	1807	1997	2227	2450
13350.00	1364	1811	2001	2231	2455
13400.00	1367	1814	2005	2236	2459
13450.00	1370	1818	2009	2240	2464
13500.00	1372	1821	2013	2245	2469
13550.00	1375	1825	2017	2249	2474
13600.00	1378	1829	2021	2254	2479
13650.00	1381	1832	2025	2258	2484
13700.00	1383	1836	2029	2262	2489
13750.00	1386	1839	2033	2267	2493
13800.00	1388	1842	2036	2270	2497
13850.00	1391	1845	2038	2273	2500

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
13900.00	1393	1848	2041	2276	2503
13950.00	1395	1850	2044	2279	2506
14000.00	1398	1853	2046	2282	2510
14050.00	1400	1856	2049	2285	2513
14100.00	1402	1858	2052	2288	2516
14150.00	1405	1861	2054	2291	2520
14200.00	1407	1864	2057	2294	2523
14250.00	1409	1867	2060	2297	2526
14300.00	1411	1869	2062	2300	2529
14350.00	1414	1872	2065	2303	2533
14400.00	1416	1875	2068	2306	2536
14450.00	1418	1877	2070	2309	2539
14500.00	1421	1880	2073	2312	2543
14550.00	1423	1883	2076	2315	2546
14600.00	1425	1885	2078	2317	2549
14650.00	1428	1888	2081	2320	2553
14700.00	1430	1891	2084	2323	2556
14750.00	1432	1894	2087	2326	2559
14800.00	1434	1896	2089	2329	2562
14850.00	1437	1899	2092	2332	2566
14900.00	1439	1902	2095	2335	2569
14950.00	1441	1904	2097	2338	2572
15000.00	1444	1907	2100	2341	2576
15050.00	1446	1910	2103	2344	2579
15100.00	1448	1913	2105	2347	2582
15150.00	1451	1915	2108	2350	2585
15200.00	1453	1918	2111	2353	2589
15250.00	1455	1921	2113	2356	2592
15300.00	1457	1923	2116	2359	2595
15350.00	1460	1926	2119	2362	2599
15400.00	1462	1929	2121	2365	2602
15450.00	1464	1932	2124	2368	2605
15500.00	1467	1934	2127	2371	2609
15550.00	1469	1937	2130	2374	2612
15600.00	1471	1940	2132	2377	2615
15650.00	1474	1942	2135	2380	2618
15700.00	1476	1945	2138	2383	2622

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
15750.00	1478	1948	2140	2386	2625
15800.00	1480	1950	2143	2389	2628
15850.00	1483	1953	2146	2392	2632
15900.00	1485	1956	2148	2395	2635
15950.00	1487	1959	2151	2398	2638
16000.00	1490	1961	2154	2401	2641
16050.00	1492	1964	2156	2404	2645
16100.00	1494	1967	2159	2407	2648
16150.00	1497	1969	2162	2410	2651
16200.00	1499	1972	2164	2413	2655
16250.00	1501	1975	2167	2416	2658
16300.00	1503	1978	2170	2419	2661
16350.00	1506	1980	2172	2422	2665
16400.00	1508	1983	2175	2425	2668
16450.00	1510	1986	2178	2428	2671
16500.00	1513	1988	2181	2431	2674
16550.00	1515	1991	2183	2434	2678
16600.00	1517	1994	2186	2437	2681
16650.00	1520	1997	2189	2440	2684
16700.00	1522	1999	2191	2443	2688
16750.00	1524	2002	2194	2446	2691
16800.00	1526	2005	2197	2449	2694
16850.00	1529	2007	2199	2452	2697
16900.00	1531	2010	2202	2455	2701
16950.00	1533	2013	2205	2458	2704
17000.00	1536	2015	2207	2461	2707
17050.00	1538	2018	2210	2464	2711
17100.00	1540	2021	2213	2467	2714
17150.00	1543	2024	2215	2470	2717
17200.00	1545	2026	2218	2473	2721
17250.00	1547	2029	2221	2476	2724
17300.00	1550	2032	2223	2479	2727
17350.00	1552	2034	2226	2482	2730
17400.00	1554	2037	2229	2485	2734
17450.00	1556	2040	2232	2488	2737
17500.00	1559	2043	2234	2491	2740

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
17550.00	1561	2045	2237	2494	2744
17600.00	1563	2048	2240	2497	2747
17650.00	1566	2051	2242	2500	2750
17700.00	1568	2053	2245	2503	2753
17750.00	1570	2056	2248	2506	2757
17800.00	1573	2059	2250	2509	2760
17850.00	1575	2062	2253	2512	2763
17900.00	1577	2064	2256	2515	2767
17950.00	1579	2067	2258	2518	2770
18000.00	1582	2070	2261	2521	2773
18050.00	1584	2072	2264	2524	2777
18100.00	1586	2075	2266	2527	2780
18150.00	1589	2078	2269	2530	2783
18200.00	1591	2081	2272	2533	2786
18250.00	1593	2083	2275	2536	2790
18300.00	1596	2086	2277	2539	2793
18350.00	1598	2089	2280	2542	2796
18400.00	1600	2091	2283	2545	2800
18450.00	1602	2094	2285	2548	2803
18500.00	1605	2097	2288	2551	2806
18550.00	1607	2099	2291	2554	2809
18600.00	1609	2102	2293	2557	2813
18650.00	1612	2105	2296	2560	2816
18700.00	1614	2108	2299	2563	2819
18750.00	1616	2110	2301	2566	2823
18800.00	1619	2113	2304	2569	2826
18850.00	1621	2116	2307	2572	2829
18900.00	1623	2118	2309	2575	2833
18950.00	1625	2121	2312	2578	2836
19000.00	1628	2124	2315	2581	2839
19050.00	1630	2127	2318	2584	2842
19100.00	1633	2130	2321	2588	2847
19150.00	1637	2134	2324	2592	2851
19200.00	1640	2138	2328	2596	2855
19250.00	1643	2141	2331	2600	2859
19300.00	1646	2145	2335	2603	2864

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
19350.00	1650	2149	2338	2607	2868
19400.00	1653	2152	2342	2611	2872
19450.00	1656	2156	2345	2615	2877
19500.00	1660	2160	2349	2619	2881
19550.00	1663	2163	2352	2623	2885
19600.00	1666	2167	2356	2627	2889
19650.00	1669	2171	2359	2631	2894
19700.00	1673	2175	2363	2634	2898
19750.00	1676	2178	2366	2638	2902
19800.00	1679	2182	2370	2642	2906
19850.00	1683	2186	2373	2646	2911
19900.00	1686	2189	2377	2650	2915
19950.00	1689	2193	2380	2654	2919
20000.00	1692	2197	2384	2658	2923
20050.00	1696	2200	2387	2662	2928
20100.00	1699	2204	2390	2665	2932
20150.00	1702	2208	2394	2669	2936
20200.00	1705	2211	2397	2673	2940
20250.00	1709	2215	2401	2677	2945
20300.00	1712	2219	2404	2681	2949
20350.00	1715	2223	2408	2685	2953
20400.00	1719	2226	2411	2689	2958
20450.00	1722	2230	2415	2693	2962
20500.00	1725	2234	2418	2696	2966
20550.00	1728	2237	2422	2700	2970
20600.00	1732	2241	2425	2704	2975
20650.00	1735	2245	2429	2708	2979
20700.00	1738	2248	2432	2712	2983
20750.00	1741	2252	2436	2716	2987
20800.00	1745	2256	2439	2720	2992
20850.00	1748	2259	2443	2724	2996
20900.00	1751	2263	2446	2727	3000
20950.00	1755	2267	2450	2731	3004
21000.00	1758	2271	2453	2735	3009
21050.00	1761	2274	2457	2739	3013
21100.00	1764	2278	2460	2743	3017

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
21150.00	1768	2282	2463	2747	3021
21200.00	1771	2285	2467	2751	3026
21250.00	1774	2289	2470	2755	3030
21300.00	1778	2293	2474	2758	3034
21350.00	1781	2296	2477	2762	3038
21400.00	1784	2300	2481	2766	3043
21450.00	1787	2304	2484	2770	3047
21500.00	1791	2307	2488	2774	3051
21550.00	1794	2311	2491	2778	3056
21600.00	1797	2315	2495	2782	3060
21650.00	1800	2318	2498	2786	3064
21700.00	1804	2322	2502	2789	3068
21750.00	1807	2326	2505	2793	3073
21800.00	1810	2330	2509	2797	3077
21850.00	1814	2333	2512	2801	3081
21900.00	1817	2337	2516	2805	3085
21950.00	1820	2341	2519	2809	3090
22000.00	1823	2344	2523	2813	3094
22050.00	1827	2348	2526	2817	3098
22100.00	1830	2352	2530	2820	3102
22150.00	1833	2355	2533	2824	3107
22200.00	1837	2359	2536	2828	3111
22250.00	1840	2363	2540	2832	3115
22300.00	1843	2366	2543	2836	3119
22350.00	1846	2370	2547	2840	3124
22400.00	1850	2374	2550	2844	3128
22450.00	1853	2378	2554	2848	3132
22500.00	1856	2381	2557	2851	3137
22550.00	1859	2385	2561	2855	3141
22600.00	1863	2389	2564	2859	3145
22650.00	1866	2392	2568	2863	3149
22700.00	1869	2396	2571	2867	3154
22750.00	1873	2400	2575	2871	3158
22800.00	1876	2403	2578	2875	3162
22850.00	1879	2407	2582	2879	3166
22900.00	1882	2411	2585	2882	3171

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
22950.00	1886	2414	2589	2886	3175
23000.00	1889	2418	2592	2890	3179
23050.00	1892	2422	2596	2894	3183
23100.00	1896	2426	2599	2898	3188
23150.00	1899	2429	2602	2902	3192
23200.00	1902	2433	2606	2906	3196
23250.00	1905	2437	2609	2910	3200
23300.00	1909	2440	2613	2913	3205
23350.00	1912	2444	2616	2917	3209
23400.00	1915	2448	2620	2921	3213
23450.00	1918	2451	2623	2925	3218
23500.00	1922	2455	2627	2929	3222
23550.00	1925	2459	2630	2933	3226
23600.00	1928	2462	2634	2937	3230
23650.00	1932	2466	2637	2941	3235
23700.00	1935	2470	2641	2944	3239
23750.00	1938	2473	2644	2948	3243
23800.00	1941	2477	2648	2952	3247
23850.00	1945	2481	2651	2956	3252
23900.00	1948	2485	2655	2960	3256
23950.00	1951	2488	2658	2964	3260
24000.00	1955	2492	2662	2968	3264
24050.00	1958	2496	2665	2972	3269
24100.00	1961	2499	2669	2975	3273
24150.00	1964	2503	2672	2979	3277
24200.00	1968	2507	2675	2983	3281
24250.00	1971	2510	2679	2987	3286
24300.00	1974	2514	2682	2991	3290
24350.00	1977	2518	2686	2995	3294
24400.00	1981	2521	2689	2999	3299
24450.00	1984	2525	2693	3003	3303
24500.00	1987	2529	2696	3006	3307
24550.00	1991	2533	2700	3010	3311
24600.00	1994	2536	2703	3014	3316
24650.00	1997	2540	2707	3018	3320
24700.00	2000	2544	2710	3022	3324

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
24750.00	2004	2547	2714	3026	3328
24800.00	2007	2551	2717	3030	3333
24850.00	2010	2555	2721	3034	3337
24900.00	2014	2558	2724	3037	3341
24950.00	2017	2562	2728	3041	3345
25000.00	2020	2566	2731	3045	3350
25050.00	2023	2569	2735	3049	3354
25100.00	2027	2573	2738	3053	3358
25150.00	2030	2577	2742	3057	3362
25200.00	2033	2581	2745	3061	3367
25250.00	2036	2584	2748	3065	3371
25300.00	2040	2588	2752	3068	3375
25350.00	2043	2592	2755	3072	3380
25400.00	2046	2595	2759	3076	3384
25450.00	2050	2599	2762	3080	3388
25500.00	2053	2603	2766	3084	3392
25550.00	2056	2606	2769	3088	3397
25600.00	2059	2610	2773	3092	3401
25650.00	2063	2614	2776	3096	3405
25700.00	2066	2617	2780	3099	3409
25750.00	2069	2621	2783	3103	3414
25800.00	2073	2625	2787	3107	3418
25850.00	2076	2628	2790	3111	3422
25900.00	2079	2632	2794	3115	3426
25950.00	2082	2636	2797	3119	3431
26000.00	2086	2640	2801	3123	3435
26050.00	2089	2643	2804	3127	3439
26100.00	2092	2647	2808	3130	3443
26150.00	2095	2651	2811	3134	3448
26200.00	2099	2654	2814	3138	3452
26250.00	2102	2658	2818	3142	3456
26300.00	2105	2662	2821	3146	3460
26350.00	2109	2665	2825	3150	3465
26400.00	2112	2669	2828	3154	3469
26450.00	2115	2673	2832	3158	3473
26500.00	2118	2676	2835	3161	3478

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
26550.00	2122	2680	2839	3165	3482
26600.00	2125	2684	2842	3169	3486
26650.00	2128	2688	2846	3173	3490
26700.00	2132	2691	2849	3177	3495
26750.00	2135	2695	2853	3181	3499
26800.00	2138	2699	2856	3185	3503
26850.00	2141	2702	2860	3189	3507
26900.00	2145	2706	2863	3192	3512
26950.00	2148	2710	2867	3196	3516
27000.00	2151	2713	2870	3200	3520
27050.00	2154	2717	2874	3204	3524
27100.00	2158	2721	2877	3208	3529
27150.00	2161	2724	2880	3211	3533
27200.00	2164	2728	2884	3215	3537
27250.00	2167	2731	2887	3219	3541
27300.00	2170	2735	2890	3223	3545
27350.00	2173	2738	2894	3227	3549
27400.00	2177	2742	2897	3230	3553
27450.00	2180	2746	2900	3234	3557
27500.00	2183	2749	2904	3238	3562
27550.00	2186	2753	2907	3242	3566
27600.00	2189	2756	2911	3245	3570
27650.00	2193	2760	2914	3249	3574
27700.00	2196	2764	2917	3253	3578
27750.00	2199	2767	2921	3257	3582
27800.00	2202	2771	2924	3260	3586
27850.00	2205	2774	2927	3264	3590
27900.00	2208	2778	2931	3268	3595
27950.00	2212	2781	2934	3272	3599
28000.00	2215	2785	2938	3275	3603
28050.00	2218	2789	2941	3279	3607
28100.00	2221	2792	2944	3283	3611
28150.00	2224	2796	2948	3287	3615
28200.00	2227	2799	2951	3290	3619
28250.00	2231	2803	2954	3294	3624

Tennessee
Schedule of Basic Child Support Obligations

For combined adjusted gross income in excess of \$28,250.00:		
	One child:	2231 plus 6.81% of all income in excess of 28250
	Two children:	2803 plus 7.22% of all income in excess of 28250
	Three children:	2954 plus 7.77% of all income in excess of 28250
	Four children:	3294 plus 8.05% of all income in excess of 28250
	Five + children:	3624 plus 8.66% of all income in excess of 28250

Authority: T.C.A. §§ 4-5-202, 36-5-101(e) and 71-1-105(a)(12), (15)-(16), 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56.

* If a roll-call vote was necessary, the vote by the Agency on these rulemaking hearing rules was as follows:

Board Member	Aye	No	Abstain	Absent	Signature (if required)

I certify that this is an accurate and complete copy of rulemaking hearing rules, lawfully promulgated and adopted by the Department of Human Services (board/commission/ other authority) on 01/14/2020 (mm/dd/yyyy), and is in compliance with the provisions of T.C.A. § 4-5-222.

I further certify the following:

Notice of Rulemaking Hearing filed with the Department of State on: 06/14/19

Rulemaking Hearing(s) Conducted on: (add more dates). 08/06/19; 08/07/19

Date: 1/14/2020

Signature: Cherrell Campbell-Street

Name of Officer: Cherrell Campbell-Street

Title of Officer: Deputy Commissioner, Programs and Services

Subscribed and sworn to before me on: January 14, 2020

Notary Public Signature: [Signature]

My commission expires on: October 2, 2020



Agency/Board/Commission: Department of Human Services

Rule Chapter Number(s): Chapter 1240-02-04

All rulemaking hearing rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

Herbert H. Slattery III
 Herbert H. Slattery III
 Attorney General and Reporter
1/31/2020 Date

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 PUBLICATIONS

Department of State Use Only

Filed with the Department of State on: 2/10/2020

Effective on: 5/10/2020

Tre Hargett
 Tre Hargett
 Secretary of State

Public Hearing Comments

One copy of a document containing responses to comments made at the public hearing must accompany the filing pursuant to T.C.A. § 4-5-222. Agencies shall include only their responses to public hearing comments, which can be summarized. No letters of inquiry from parties questioning the rule will be accepted. When no comments are received at the public hearing, the agency need only draft a memorandum stating such and include it with the Rulemaking Hearing Rule filing. Minutes of the meeting will not be accepted. Transcripts are not acceptable.

Following are comments received either orally or in writing at the public hearing(s) concerning the above rules or which were received within the time permitted for submission of comments following the hearing, together with the responses of the Department of Human Services. Similar or identical responses have been grouped together for purposes of response:

Comment 1:

One commenter questioned why the state is required by federal law to ensure in the child support guidelines that a child support order be based on the Alternate Residential Parent's (ARP's) earnings, income, and other evidence of ability to pay while the Primary Residential Parent's (PRP's) income and earnings can be considered at the state's discretion and also questioned why it is not a standard part of these Guidelines to take the PRP into consideration.

The commenter further asked why it was within the state's discretion as opposed to judicial discretion.

Response to Comment 1:

The controlling federal law allows all states to use discretion as to whether to consider the PRP's income in determining the child support order, and the state's child support guidelines do take into account the income of both the ARP and PRP.

The federal law does not speak to judicial discretion in this context.

No change will be made in response to this comment.

Comment 2:

One commenter questioned the federal requirement that a state's child support guidelines must provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders, arguing that this provision be removed and that this change appears to allow any parent who is incarcerated for any reason (including failure to pay support) to file for a modification of their support obligation.

The commenter further stated that there is no consideration given to an incarcerated person's assets, generally, or income while incarcerated, which the commenter alleges many individuals receive from family to spend during their incarceration.

Response to Comment 2:

The new federal guidelines mandate that incarceration cannot be treated as voluntary under employment.

All income, even during incarceration, has been and will continue to be included in determining the support obligation.

No change will be made in response to this comment.

Comment 3:

One commenter argued that there should be no child support between mothers and fathers, but rather the

expectation of both parents providing for the needs of their children, asking that the Department please revisit these archaic child support guidelines to more equitable and reasonable ones.

Response to Comment 3:

Federal law requires each state to operate a child support program and establish guidelines for setting and modifying child support. 45 C.F.R. § 302.56 requires each state to establish child support guidelines and review them every four (4) years. Tennessee state law, T.C.A. § 36-5-101, requires the child support guidelines be reviewed by the department of human services every three (3) years. Income shares guidelines take into account the income of both parties to ensure children are adequately supported by both parents.

No change will be made in response to this comment.

Comment 4:

One commenter had concerns about the increase in child support based on the number of children and suggested that payments should be automatically cut-off after the child(ren) reach the age of eighteen (18).

Another commenter suggested child support should cease at graduation even if the child is sixteen (16) or seventeen (17) years-old.

Response to Comment 4:

These comments do not address a matter within the scope of these guidelines. T.C.A. § 34-1-102(b) provides parents are legally responsible for support until the child's eighteenth birthday, and he or she is no longer in high school. If the child turned eighteen (18) while still a high school student, child support continues until regular graduation with the senior class.

No change will be made in response to these comments.

Comment 5:

One commenter expressed dissatisfaction with changes to the definition of "Days" that the commenter argues allow for the discretion to consider parenting time of durations shorter than twelve (12) hours in a twenty-four (24) hour period and that cumulate to single day of visitation, which the commenter states is to the detriment of the child.

Response to Comment 5:

The parenting time credit for partial days takes into consideration days in which a significant amount of time is spent with the child. The Department believes that this is not to the detriment of the child, but rather operates to the child's benefit.

No change will be made in response to this comment.

Comment 6:

One commenter questioned the language used regarding the requirement related to obtaining health insurance for the children, questioning why the requirement applies "if available, at reasonable cost". The commenter stated that there are instances where an insurance cost is incurred that would not fit the "5% rule" (over 5%) but is in place and the ARP or the PRP should get credit for that coverage. The commenter questioned whether this meant "over 5%" is unreasonable and if this were what a parent had would they not get credit for it or would the credit otherwise be limited in by this language.

Response to Comment 6:

The Department does not believe the commenter's hypothetical reflects an accurate interpretation of the rule

language at issue. The party receives credit for the actual cost of insurance coverage for the child(ren). The requirement to obtain such insurance applies where the insurance is available at a reasonable cost.

No change will be made in response to this comment.

Comment 7:

Multiple comments were received regarding the definition(s) and nomenclature relating to the designations of parents within the guidelines.

One commenter argued that ARP definition should be removed because parents will argue over the designation and the child should be considered as residing with both parents at all times. The commenter suggested further that parents should be called "Payor" or "Payee".

Another commenter suggested that "Natural father of the child" be listed under the definition of "Parent", rather than "Voluntary Acknowledgers".

Response to Comment 7:

The terms "Alternate Residential Parent" and "Primary Residential Parent" have less negative connotations than the previously used terms "Non-custodial Parent" and "Custodial Parent."

The terms Payor or Payee do not necessarily reflect with whom the child resides the majority amount of time as parenting time and income are considered.

The Department believes that the existing definition of "Parent", which was not subject to any proposed changes in this rulemaking, does not require further modification. The term "natural father" does not encompass or otherwise address scenarios not already included in the existing definition, while removing those who voluntarily acknowledge paternity from the definition would fail to encompass a statutorily recognized mechanism for the establishment of paternity.

No change will be made in response to this comment.

Comment 8:

Multiple comments were received regarding the removal of language providing the goals and purposes of the Child Support Guidelines, specifically the proposed deletion of a list of these goals currently found in 1240-02-04-.01(3).

Multiple commenters asked that the goals for the Income Shares model be re-instated.

Other comments received in reference to one or more of the specific goals and purposes listed in the paragraph that the Department had originally proposed removing.

One commenter referring to the goal to encourage parents to maintain contact with children, suggested that a goal needs to be added to ensure the parent receiving support is incentivized to allow parent paying support to have access to the child.

Another commenter stated that the goal to ensure that when parents live separately, the economic impact on the child is minimized, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard should not be a goal at all because it shifts the focus away from the child to the obligor parent.

Multiple commenters argued that the proposed removal of the goals and purposes reflects a shift in focus from the children and their welfare to the obligor and the obligor's rights.

One commenter explained that the current Guidelines make it clear that the focus of the Child Support Program is to reduce the number of children living in poverty and that the children are the focus and their welfare and best interest are paramount while the proposed changes shift the focus from the children (as shown by the notable

deletions referenced previously) and instead hide the new goals deep within the pages for modifying support orders.

Another comment expressed similar concerns, adding that the removal of the language stating that the purpose of the guidelines is for the welfare and stability of the child was “disturbing” as essentially taking the “Child” out of the Child Support Guidelines. The commenter further stated that the removal of the goals not only was a removal of the mission statement of the Child Support Program but also appeared to be an acknowledgement by the Department that the changes being made with respect to the automatic SSR [sic] do not benefit the children of the state in any meaningful way. The commenter questioned whether the removal of this language meant that the Child Support Program was no longer concerned about reducing the number of children living in poverty and asked if these goals are not among the first priorities of the Child Support Program, then what is its primary purpose.

Response to Comment 8:

The Department did not anticipate the removal of this language would be interpreted in such a broad but specific manner as representing a fundamental shift in the focus of the Child Support Program. This was certainly not the Department’s intent, as the fundamental purpose of the Child Support Program continues to be in furthering the best interests and welfare of the children of the state.

As such, the Department is returning the language explaining the goals and purposes of the guidelines to the rules with minor modifications to the existing language to encompass new federal goals.

Comment 9:

Multiple commenters asked that the Department re-examine and publish the economic tables of the costs of supporting the child because, according to the commenter, the current guidelines do not accurately reflect the split of duplicated costs between the parental households.

Another commenter claimed the Schedule is outdated and was last updated to 2003 levels.

Response to Comment 9:

Economic data was researched and compiled by Dr. Jane Venohr, Economist with Center for Policy Research. The Schedule has been evaluated as part of each guideline review in consideration of the most current economic data on the cost of raising children. These costs have not changed enough to warrant changes to the Schedule.

No change was made as a result of this comment.

Comment 10:

Multiple comments were received related to the application of the “Income Shares” framework/model for the determination of child support obligations, generally, but that did not appear to address any proposed rule changes or specific provision within the existing rules.

One commenter argued that if an ex-wife’s income is three (3) times – or even two (2) times – the father’s salary, the father should not have to pay child support. The commenter also suggested that the person who files for divorce should be the person who pays child support.

One commenter suggested that in cases where parents are identified as primary and primary [fifty-fifty/equal parenting] that there is no need for a child support worksheet. This commenter further argues for two (2) types of models/frameworks for determining support based on a child’s age – one that doesn’t consider and one that employs a “flat rate” model.

Another commenter stated that household incomes need to determine child support with both using both parties involved – custodial and non-custodial parents – not just the non-custodial parents.

Response to Comment 10:

Both parents do have a duty to support their children. The guidelines, which based on Income Shares model, take into account the difference in the parents' income, health insurance and child care expenses, and parenting time and other factors when calculating a parent's child support obligation.

No change will be made in response to this comment.

Comment 11:

One commenter stated that twenty-one percent (21%) of an income is insane and adding another twenty percent (20%) for insurance is a death sentence and that forty-one percent (41%) of any person's yearly income on the top of taxes is downright against the rights of any person in this country or on this planet.

Response to Comment 11:

Tennessee changed to the income shares model for setting support in 2005 and, therefore, no longer operates under a flat percentage model. The child support office can assist with reviewing and modifying child support orders. Further, the new Self Support Reserve takes into account an amount both parties need to pay for basic living expenses.

No change will be made in response to this comment.

Comment 12:

There were numerous comments received that appear based on the misconception that the guidelines utilize "per capita" assumptions for costs and fails to look at the "marginal" cost of adding a child to the parental household.

One commenter stated that analysis of the marginal cost incurred by each household is required to be fair and accurate.

Another commenter asked that the Department reconsider the [income] cap and table, stating that based on the current child support law and tables nearly twenty percent (20%) of take-home income is being paid to support because of how these laws are written.

Response to Comment 12:

Economic data of child-rearing costs was researched, compiled, and analyzed by Dr. Jane Venohr, Economist with Center for Policy Research, and which included studies by David Betson, Erwin Rothbarth, and Ernst Engel as well as studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics involving expenditures for the care of children.

This data used in these studies was based on a marginal cost basis, not a per capita basis.

No change will be made in response to these comments.

Comment 13:

One commenter alleged that there is a flaw in guideline development regarding the failure to consider expenses inside the non-custodial household and that Robert Williams, whom the commenter asserts developed all "income shares" guidelines like Tennessee's, has admitted that he had assumed zero child related costs for the non-custodial parent.

Response to Comment 13:

Economic data was researched and compiled by Dr. Jane Venohr, Economist with Center for Policy Research. The Schedule has been evaluated as part of each guideline review in consideration of the most current economic data on the cost of raising children. The guidelines do provide for adjustments for parenting time by each parent

and the costs incurred. Further, the guidelines incorporate a new self support reserve (SSR) applicable to both parents and which considers the amounts both parties need for basic living expenses.

No change will be made in response to this comment.

Comment 14:

Regarding transportation costs, one commenter argued that the moving parent should pay all transportation costs and there should be no deviation for transportation costs.

Response to Comment 14:

This is a decision which should be made by the tribunal on a case by case basis depending upon the facts of the case and falls outside the scope of these guidelines.

No change will be made in response to this comment.

Comment 15:

Regarding the determination of child support, generally, one commenter stated that they feel it is unfair that they are asked to provide a monthly child support payment plus seventy-six percent (76%) of all expenses when they have the children fifty percent (50%) of the time. The commenter further stated their belief that the fact that the state only looks at income when determining how much should be paid a month but does not consider expenses is not fair.

Response to Comment 15:

The comment appears to be based on a misunderstanding of how the guidelines operate. The guidelines do consider each parent's respective parenting time and income and bases the child support obligation on a pro rata basis.

No change will be made in response to this comment.

Comment 16:

Multiple comments were received arguing that the failure to include federal tax credits in the income of the Primary Residential Parent (PRP) distorts the application of the underlying economic tables for the purposes of developing a Basic Child Support Obligation (BCSO) and fails to balance out the economic models in different states and further arguing that the economic [BCSO] tables are not reflective of the duplicate costs of a shared parenting situation because there are pure economic costs that need to be duplicated in the [BCSO] tables which are not being shown up.

Response to Comment 16:

One recurring concern is the expansion of the Earned Income Tax Credit (EITC) and the Child Tax Credit, and whether this can offset the obligor's share of the Schedule amount. But as provided in 1240-2-4-.04(c)(2), benefits from means-tested public assistance are to be excluded from income., and the EITC is considered means-tested public assistance.

Although the Schedule is based on gross income, one of the underlying assumptions after-tax income is considered to be the income available for child-rearing expenditures. The existing Schedule was built in 2003 and considered payroll taxes (IRS income tax formulas developed for employer withholding) in 2003. The Tax Cuts and Jobs Act (P.L 115-97), that was passed December 2017 and became effective January 1, 2018, is the most recent, significant tax change.

No change will be made in response to these comments.

Comment 17:

Multiple commenters argued against the provision allowing only the primary residential parent (PRP) to claim a child as a dependent for tax purposes, especially if the parents share fifty-fifty parenting time.

Some commenters further suggested that in situations where the parents share fifty-fifty parenting time, they should alternate the years for claiming the exemption for the child.

Response to Comment 17:

Although there are no longer personal exemptions for individuals, including minor children, in the federal tax code, the federal tax assumptions remain generally unchanged. The language added to the rules was intended to provide clarity to guideline users regarding tax benefits associated with the child. The Department has no authority or control over United State federal tax law or policies.

No change will be made in response to these comments.

Comment 18:

One commenter suggested that the person paying child support should be able to count the child support paid as a yearly deduction on their federal income tax return while the person receiving the child support should have to claim it as an "income".

Response to Comment 18:

Federal income tax rules and requirements are beyond the scope of these rules and the Department's authority.

No change will be made in response to this comment.

Comment 19:

Among the many comments received both for and against the implementation of a Self Support Reserve (SSR), there were many that appeared confuse and/or comingle the terms, "Self Support Reserve" (SSR) and "Minimum Child Support Order" as provided in the proposed rules at 1240-02-04-.03(4)(b)(2) and 1240-02-04-.04(12), respectively.

Response to Comment 19:

The Department wanted to first address these terms/concepts directly in order to help clarify any confusion that may exist regarding the meanings of these terms and how they operate within the CS Guidelines.

The "Self Support Reserve (SSR)" is essentially the minimum amount of money a parent needs to have available to support themselves. The SSR amount is based on one hundred ten percent (110%) of the federal poverty income level for a household of one (1) and is reflected in the "shaded area" of the proposed Child Support Schedule. The SSR operates in the determination of child support under the guidelines for certain low-income individuals in such a way that may limit the amount of support ordered but that does not produce any automatic or fixed child support award.

Whereas the "Minimum Child Support Order" operates to set the minimum amount of a child support award that may be ordered with exceptions for certain specified circumstances as provided in the rules.

Comment 20:

Many comments were received expressing disapproval that was not directly related to the formulation, definition, or other aspects of the concept itself as found in the rules. Rather these commenters' criticism focused on the impact that the application of the SSR would have of lowering the child support awarded on the behalf of children

of low-income ARPs.

Multiple comments were received expressing concern that the SSR could be abused by parents who fail to report their income to the state or IRS and that it should be removed as the use of the SSR itself is not federally mandated. These comments also stated that the SSR does not appear to be narrowly targeted at very low-income individuals.

One commenter argued that the self support reserve should be calculated not on the basis of a one-person household but, rather, on the basis of the number of people who will be in the non-custodial home.

Another commenter felt that the low income should compare to the minimum requirements for SNAP benefits on the federal level.

While another commenter stated that it would be impossible to provide for a child's basic needs with the SSR.

One commenter appeared to be in favor of the SSR, stating that Tennessee needs to re-examine the entire BCSO Schedule and provide adjustment provisions in the child support calculator worksheet to ensure that every obligor is allowed a "self-support reserve" based upon actual cost before finalizing the child support obligor's order amount.

Response to Comment 20:

While the new federal guidelines do not specifically mandate state adoption of a self support reserve (SSR), the guidelines do mandate consideration of the basic subsistence needs of the obligated parent by incorporating a low-income adjustment, such as a SSR. The reasoning behind this federal requirement is based on the premise that setting child support orders to reflect a parent's actual ability to pay is crucial for encouraging compliance, increasing accountability for making regular payments, and discouraging the accumulation of uncollectible arrears.

Research supports this reasoning finding that high arrearages can have counter-productive results on child support collections by substantially reducing the formal earnings of noncustodial parents and child support payments in economically disadvantaged families, while also finding that reducing unmanageable arrearages can result in increased payments.

Consistent child support payments can help custodial families achieve economic stability, which is especially important to the millions of low- and moderate-income families served by the Child Support Enforcement program. However, basic fairness requires that child support obligations reflect an obligor's actual ability to pay them. The research also indicates that orders that are unrealistically high may undermine stable employment and family relationships, encourage participation in the underground economy, and increase recidivism.

Regarding the comments arguing for incorporation of SNAP eligibility requirements or using case-specific household sizes, these suggestions are not practical or reflect how the SSR operates in the context of the guidelines.

No change will be made in response to these comments.

Comment 21:

One commenter expressed concerns about the implementation of the SSR and also addressed other proposed changes to the guidelines in some detail.

Regarding the SSR, the commenter argued:

The proposed Amendments actually change the Child Support Schedule and drastically reduce the support obligations of Obligor's who earn more than \$2,000 per month by implementation of this Reserve.

.....

The current Child Support Guidelines provide all of the protection needed in the form of the Low Income Deviation which allows the Court to “consider the low income of the primary residential parent or the alternate residential parent as a basis for deviation from the guideline amounts. The current guideline provision meets the goals of the Federal mandate and provides flexibility for courts to examine the parties’ situation on a case by case basis. The Self Support Reserve as proposed further carves out an exception from the Income Shares paradigm and prohibits consideration of the Primary Residential Parent for purposes of application of the Reserve. It is a one-sided “solution.”

.....

The Self Support Reserve as proposed further carves out an exception from the Income Shares paradigm and prohibits consideration of the Primary Residential Parent (PRP) for purposes of application of the Reserve. Non-custodial parents are limited in what they can do because they're giving money that they can't afford. The State isn't taking into consideration the non-custodial parents whose job is cutting hours and not able to pay doctor bills for themselves and other medical expenses.

Regarding the Minimum Child Support Order and Basic Child Support Obligation (BCSO), the commenter stated:

When comparing the proposed Schedule of Basic Child Support Obligations of Rule 1240-2-4-.09 (which starts on page 29 of the Amendments) to those that were in place previously when Tennessee utilized a Flat Percentage basis for child support, I was completely and utterly shocked. The support for those children most at risk is proposed to be slashed to rates that are only one-third of what the child support guidelines from 1991 provided. Twenty-eight years ago, an ARP with a gross monthly income of \$1150 would be ordered to pay \$196.14 per month for one child. Today's proposal would set the same order at \$65.00 per month.

.....

While implementation of the proposed reduced minimum order and the SSR may achieve one financial goal of the Tennessee Department of Human Services in that it is possible that the statewide child support program may receive increased Federal funding based upon statistics for cases with collection on order, both changes will cost the taxpayers of the State of Tennessee in several unforeseen ways.

The commenter also included the following criticism of the guideline review process for soliciting and receiving public input:

The State is subject to the Federal requirement “that the State’s review of the child support guidelines must provide a meaningful opportunity for public input.” It is apparent that the Department has gone out of its way to ensure that the smallest possible segment of the population have a meaningful opportunity to share input. The Department instead appears to have engaged in a calculated plan to lower the bar of child support orders because it is in the Department’s interest to do so due to the lure of Federal funding dollars.

Response to Comment 21:

The new federal guidelines mandate consideration of the basic subsistence needs of the obligated parent by incorporating a low-income adjustment such as a self support reserve (SSR).

Although the current Tennessee Child Support Guidelines do provide for a deviation for low-income parents, the provision does not specify a maximum percentage of income or a self support reserve but rather the parents’ income and expenses must be taken into consideration when making a decision to deviate. The fact that the current low-income provision is not presumptive is why the current provision does not meet the federal requirement for a low-income adjustment. The comparison of a seven and one-half percent (7.5%) significant variance verses a fifteen percent (15%) for parties with low-income also does not satisfy the requirement as this is solely regarding modifications.

As to the comments regarding the “Minimum Child Support Order” and proposed change to the basic child

support obligation (BCSO), the Department first notes that there is difference between a minimum child support order, which operates to set the minimum amount of a child support award that may be ordered with certain specified exceptions, and the BCSO, which is the amount owed by both parents prior to proration.

The existing Tennessee guidelines do not provide a minimum order amount but instead only provide for a minimum basic child support obligation (BCSO) of one hundred dollars (\$100) per month. The Department is introducing a minimum child support order to the guidelines for the first time in these rules.

The Department had originally proposed a minimum order amount of sixty-five dollars (\$65) and had proposed reducing the BCSO from one hundred dollars (\$100) to sixty-five dollars (\$65).

In response to multiple comments expressing concern that both the minimum order amount and the proposed sixty-five dollar (\$65) BCSO were too low, the Department has decided to modify the rules to provide for a minimum child support order of one hundred dollars (\$100) and return the minimum starting amount on the schedule to its current amount of one hundred dollars (\$100).

The Department disagrees with the assertion that it “went out of its way” to avoid public input and collaboration in the review process.

The proposed child support guideline changes were promoted regularly and throughout the state to receive feedback from diverse groups. As a result of the feedback, many suggestions were implemented. A Task Force was formed consisting of various child support experts from across the state, including, but not limited to, magistrates, IV-D attorneys, private attorneys, Legal Aid representatives, administrators, court clerks, child support staff, assistant commissioner of child support, directors of child support, and TDHS general counsel’s office. This Task Force convened regularly to review the guidelines for required changes pursuant to federal law and other changes needed to better serve the families of Tennessee.

Several outreach events were held to obtain public input, judicial input and input from any attorneys across the state who had an interest in the guidelines. These public forums were well advertised throughout the state and held at difference dates and times in Memphis, Nashville, and Knoxville. Presentations to various groups regarding the proposed changes were held across the state at various dates and times over the course of this review. Surveys were developed regarding the proposed changes and many responses received. A survey was made available in June 2018 and 53 responses were received during the survey period. Another survey was made available through the TDHS website for the public and 387 responses were received during the survey period of October 15, 2018 – November 11, 2018.

Comment 22:

Multiple commenters requested clarification as to the meaning of the term “the shaded area of the schedule” and how it was calculated.

Response to Comment 22:

The shaded area on the Child Support Schedule represents the self support adjustment and incorporates a self support reserve (SSR) of one thousand one hundred thirteen dollars (\$1,113), which equals one hundred ten percent (110%) of the net 2018 federal poverty level income standard for one person.

No change will be made in response to this comment.

Comment 23:

Many comments were received arguing that the minimum child support obligation should be higher.

Multiple commenters specifically argued that a child cannot be supported on sixty-five dollars (\$65) a month.

Another commenter argued that the amount was too low by comparing it to the average cost of child care, which the commenter approximates to be four to six times the minimum order amount.

Other commenters felt this amount was arbitrary as it was neither federally mandated nor empirically based with some commenters further alleging that the Department chose this amount solely for the purpose increasing its collection performance measurements.

There were also multiple comments that were similar to those noted above in arguing the amount was too low but that also appeared to be confusing this provision with the basic child support obligation (BCSO) by criticizing the reduction of the minimum child support order amount, which is only being introduced to these guidelines for the first time in these proposed rules, and arguing that it be “returned” to one hundred dollars (\$100).

Response to Comment 23:

The Department responds by first noting and clarifying the difference between a minimum child support order, which operates to set the minimum amount of a child support award that may be ordered with certain specified exceptions, and the BCSO, which is the amount owed by both parents prior to proration.

The existing Tennessee guidelines do not provide a minimum order amount but instead only provide for a minimum basic child support obligation (BCSO) of one hundred dollars (\$100) per month. The Department is introducing a minimum child support order to the guidelines for the first time in these rules.

The Department had originally proposed a minimum order amount of sixty-five dollars (\$65) and had proposed reducing the BCSO from one hundred dollars (\$100) to sixty-five dollars (\$65).

In response to multiple comments expressing concern that both the minimum order amount and the proposed sixty-five dollar (\$65) BCSO were too low, the Department has decided to modify the rules to provide for a minimum child support order of one hundred dollars (\$100) and return the minimum BCSO to its current amount of one hundred dollars (\$100).

Comment 24:

Regarding the use of total household income for calculating child support, one commenter asked that the Department please consider changing the calculator to reflect total household income on the recipient side up to equal zero (meaning the recipient would not have to pay the other one just because the total household income was higher).

Response to Comment 24:

The Income Shares model, which Tennessee's guidelines are based on, considers the income of each parent, is based on data on how much families actually spend on children, and accommodates a wide range of special circumstances.

The underlying premises of the Income Shares model is that children should receive the same amount of expenditures as they would have if the parents lived together and shared financial resources with each parent then being responsible for his or her prorated share of that expense. Other persons in the home are not legally obligated to support the children; therefore, their income is not considered.

No change will be made in response to this comment.

Comment 25:

One commenter disagreed with part 1240-02-04-.04(12)(b)1, which states that the minimum child support order provisions do not apply “[i]f the obligor’s only source of income is Supplemental Security Income (SSI)”, questioning why an order should be set at zero dollars (\$0) per month just because they [obligors] are receiving means-tested income and asking why this exception is not also applied to partial SSD/SSI income.

The commenter also questioned how this would apply to inmates that do not earn income and whether this meant that if they were not earning any income then no income can be imputed and the order would have to be set at zero dollars (\$0) instead of a sixty-five dollar (\$65) order.

Response to Comment 25:

The federal law does not allow child support to be set against income that consists of Supplemental Security Income (SSI) only; however, if other income is received, the court may set support against it.

TANF benefits are not considered income for child support purposes; however, the court may determine whether the parent earns income outside of this means-tested source that may be considered.

Regarding incarcerated individuals, the court may consider actual income earned by an inmate in setting or modifying child support.

No change will be made in response to this comment.

Comment 26:

One commenter stated they supported allowing the Department of Children's Services (DCS) to have child support set at an accepted minimum amount and enter orders in state custody cases without a worksheet and that they felt this would greatly increase efficiency.

The commenter further added, however, that they think it matters whether the child is placed in State's custody due to the fault of the parent(s) or not.

Response to Comment 26:

The Department agrees that allowing orders to be set without requiring a worksheet will expedite orders in DCS cases.

The reason why the child is placed in state custody, however, is not relevant to the child support obligation under the guidelines and not a factor that can be used to differentiate the application of the guidelines.

No change will be made in response to this comment.

Comment 27:

Many comments were received regarding provisions related to the determination of gross income found in 1240-02-04-.04(3).

Multiple comments were received arguing that overtime should not be included.

Some commenters requested clearer guidance on how veteran's and disability benefits are treated based on what appears to be the belief that they are not considered income.

Other comments were received arguing that all disability income should be included as well as military pay and worker's compensation insurance benefits.

Other comments were received arguing that the parent receiving support should be required to provide proof of income.

Multiple commenters argued that bonuses as well as other types of variable income, such as commissions, bonuses, overtime pay, and dividends, should not be averaged over time or otherwise included in determining gross income.

One commenter stated that only base pay be used to determine gross income and further suggested that a flat twenty percent (20%) rate of the amount of any bonuses or commissions should be provided to the payee at the time they are received.

Another commenter stated that income from a second job not be included at all in determining child support

because the parent is typically working the second job to better themselves and the home life of the child(ren) when they have them and dividing that income up [by including it in determining child support] defeats the purpose of trying to survive easier financially.

Response to Comment 27:

The Department's position, as reflected in the guidelines, is that a child should benefit from both parents' gross income, including overtime, bonuses, and income from a second job. The averaging of these types of income over a reasonable period of time is done to account for the fluctuation of this income.

Both parents' income is considered under the Income Shares model, and as such, both are required to verify income.

Veteran's benefits and social security disability benefits (SSDI) are considered income for purposes of calculating child support.

Under applicable federal law, Supplemental Security Income (SSI) is not, however, considered income for purposes of calculating child support, as it is a means-tested income.

No change will be made in response to these comments.

Comment 28:

Two comments were received regarding the treatment of living expenses.

One commenter stated that rent and mortgage should be factored in on both sides of the child support obligation and further added that child support paid in cash to other parent shouldn't be considered a gift.

Another commenter asked how the computation is affected when the ARP has minimal or no cost of living expenses, for example, in situations where the ARP lives with friends, family, or a significant other that pays for all or most of the living expenses.

Response to Comment 28:

Changes to the guidelines were made to the treatment of living expenses paid on a parent's behalf. Under the proposed rule changes, housing paid by others may be considered a gift and added to gross income.

As to the treatment of child support paid in cash, the requirement that child support be paid through the State Disbursement Unit and not directly to the other parent is a statutory requirement. Thus, the commenter's proposal is beyond the scope of these rules.

No change will be made in response to these comments.

Comment 29:

One commenter argued that there are no guidelines regarding those who are self-employed and do not file taxes and, as a result, self-employed individuals who work a regular wage-earning job and do self-employment on the side would benefit from this by being able to under-report their wages.

Response to Comment 29:

The Department disagrees that the guidelines do not provide clear guidance regarding the treatment of self-employment income.

Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties less ordinary and reasonable expenses necessary to produce such income.

The court would consider factors such as assets, residence, employment and earnings history, job skills, educational levels, the local job market, and other relevant factors in making a determination of a parent's income pursuant to the guidelines.

No change will be made in response to this comment.

Comment 30:

One commenter suggested that the income of a new spouse should not have any effect on child support as it does not change the amount necessary to care for the child in the other parent's home.

Response to Comment 30:

A new spouse's income is not being considered in the support of a child, as he/she does not have a legal obligation to support the child.

No change will be made in response to this comment.

Comment 31:

To obtain child support, I believe the PRP should have to prove they have had at least six (6) months to a year of up-to-date work history and that the PRP should not be able to live off the other parent's child support payments alone.

Response to Comment 31:

Both parties have the duty to support their child, and the Department believes that the child would suffer if there is a waiting period like the commenter suggests before support is ordered.

No change will be made in response to this comment.

Comment 32:

One commenter questioned why veteran's benefits income is not subject to garnishment when Social Security benefits and income earned by working fathers can be garnished to collect child support owed.

Response to Comment 32:

Federal law authorizes the pay of active, reserve, and retired members of the military and the pay of civilian employees of the federal government to be garnished for the payment of child and/or spousal support.

Neither federal law nor the Child Support Guidelines prohibit the garnishment of veteran's benefits. It is within the discretion of the TDHS Child Support Central Office to pursue child support collections from veteran's benefits, and this determination is assessed on a case-by-case basis.

No change will be made in response to this comment.

Comment 33:

Multiple comments were received regarding subpart 1240-02-04-.04(3)(a)2(ii), relating to the Determination of Willful Underemployment or Unemployment.

Multiple commenters expressed their belief that able-bodied individuals who can work should work.

There were some commenters who expressed concern about the impact of the adding of additional factors for making this determination on judicial proceedings as court dockets will be lengthier because judges will be

required to convene deviation hearings to consider fourteen (14) factors in every case where there's an allegation that a parent is underemployed.

Another commenter recommended changing the language about a parent choosing a lower paying job, explaining that if we start eliminating a view towards under-employment except in very limited circumstances and in the new guidelines then it appears to only be addressing the under-employment of who is described as the alternate residential parent (ARP).

One commenter stated that they "applaud the idea that we expect both parents to work to their capacity" but also expressed concern that "the child has to be somewhere so we have to find a balance."

Response to Comment 33:

The revised guidelines give examples of additional factors to be considered by the court to the extent known to consider when making a determination of whether a person is willfully underemployed or unemployed.

The provision that there is not a presumption that a person is found to be willfully underemployed or unemployed has not changed with the revised guidelines.

The revised guidelines give more examples of factors to be considered to the extent known when there is no reliable evidence of income. This must be done before the court imputes income. The guidelines consider the income of both parents and either parent may be considered voluntarily underemployed by the court, if the facts support this.

No change will be made in response to these comments.

Comment 34:

Numerous comments were made stating that both parents should be required to work or that a "stay-at-home" parent should not be praised or defined as an "important and valuable factor in a child's life" unless the needs of the child require around the clock attention.

Commenters also argued that if a parent isn't willing to work and support their child then the other parent should not be held responsible for that parent's income.

Response to Comment 34:

A court considers the age of the child, other needs, and the parties' prior decision of whether a parent would stay home with a child in determining if this continued arrangement is in the best interest of the child and whether to find a parent voluntarily under or unemployed.

No change was made as a result of these comments.

Comment 35:

One commenter expressed approval that the guidelines allow lump sum disability payments to be credited toward arrears owed without being considered a [prohibited] retroactive modification.

Response to Comment 35:

The Department agrees with this interpretation.

No change will be made in response to this comment.

Comment 36:

Multiple commenters stated that the guidelines inadequately reflect the new federal mandate(s) to assure that

child support orders do not exceed an individual's ability to pay.

Response to Comment 36:

The Department disagrees and believes that the revisions in the guidelines to provide more detailed information and additional guidance regarding imputed income in more detail and guidance and to implement the Self Support Reserve (SSR) to set and/or modify child support to take into account a person's minimum standard of living sufficiently will adequately ensure compliance with this new federal requirement.

No change was made as a result of these comments.

Comment 37:

A commenter argued that there is no consideration in the guidelines to what the parent has the ability to earn.

Response to Comment 37:

The guidelines take into account the parent's ability to earn and may consider the following non-exhaustive list of factors: assets; residence; employment and earnings history; job skills; educational attainment; literacy; age; health; criminal record and other employment barriers; records of seeking work; the local job market; the availability of employers willing to hire the parents; prevailing earnings level in the local community; and other relevant background factors.

No change will be made in response to this comment.

Comment 38:

One commenter stated that Tennessee's guidelines purport to give credit when there are children from a second marriage in the non-custodial household but fails to give a similar credit for having the first marriage kids in the non-custodial household, suggesting that Tennessee's guidelines need to be revised at least to give an adjustment for the kids from the first marriage in the same way that it gives an adjustment for kids from the second marriage.

Response to Comment 38:

In this scenario, the kids from the first marriage are given credit on the first page of the worksheet when the parenting days with each parent are included.

No change will be made in response to this comment.

Comment 39:

One comment was received regarding "not-in-home" children asking that since this issue was not addressed in the proposed rule amendments, does this mean it is removed entirely or that it has not been changed and expressed concern about the ramifications of having it removed in terms of how or whether there would still be a credit as under the current guidelines.

Response to Comment 39:

No changes were made as to the existing rules regarding "in-home" and "not-in-home" children, and thus those provisions remain the same.

No change will be made in response to this comment.

Comment 40:

One commenter expressed concern as to what criteria/evaluation is completed to ensure that the ARP is not solely demanding more "parental time" with the children in order to lower the support required, but then not utilizing the time, leaving the PRP with the additional time, less financial support, and also additional expenses and issues while trying to get childcare during the ARP's unused visitation.

Response to Comment 40:

The Department believes that spending quality time with both parents is generally in the best interest of a child. If a parent is not exercising his/her court ordered parenting time, there are judicial remedies for to address this situation; however, those remedies are outside the scope of the guidelines.

No change will be made in response to this comment.

Comment 41:

One commenter stated that there are studies that show no significant difference based on the amount of time with each parent based on housing, food, and transportation, which the commenter argues against there being time adjustments in the law and that "This entire section should go away!"

The commenter further suggested that an equitable value can be calculated to ensure the child's needs are being met regardless of parenting time and that it is actually in the best interest of every child in the State of Tennessee to not have parenting time as basis for child support.

The commenter did note that "the formula in place now seems good on paper" but also felt that it incentivizes the person with the lower income to try and take more time away from the opposing parent in order to get more money and that money and time should not be tied into each other.

Response to Comment 41:

There is a provision in the guidelines for a parenting time adjustment which accounts for monetary differences in the households when either more or less parenting time is being exercised.

No change will be made in response to this comment.

Comment 42:

Many commenters stated their general belief that more consideration should be given to non-custodial parents and their efforts to take care of their children.

Multiple commenters specifically argued that no child support should be paid when the parenting time is fifty-fifty.

Other commenters also further suggested that joint custody should be automatic and equally shared and that both parents should have to pay when the child is in the individual custody of each parent.

Some comments were received that expressed a belief that is generally unfair for a parent to have to pay child support to another otherwise able-bodied parent just because he/she makes more money.

Response to Comment 42:

Child support is based on the income of both parents and consideration is given to parenting time, but support may still be ordered if the incomes of the two parents are vastly different. Even in fifty-fifty/equal parenting cases, support may be ordered if the parents' income is different under the Income Shares model upon Tennessee's guidelines.

The issue regarding custody is not within the authority or scope of the child support guidelines.

No change will be made in response to these comments.

Comment 43:

One commenter stated that if the noncustodial parent is paying child support they should not also be required to pay for health insurance for child(ren) and that the standard should be that they only have to provide one or the other.

Response to Comment 43:

Child support and other expenses, such as health care and child care, are shared on a pro rata basis by each parent based on income.

No change will be made in response to this comment.

Comment 44:

One commenter suggested that "work-related" child care should only be considered if both parents are not available to consistently care for the child because there are often situations where the children do not actually attend daycare and are instead with grandparents or family members yet child care expenses are still taken from the calculation.

Response to Comment 44:

Either parent who incurs of work-related child care costs are given credit on the worksheet pursuant to the guidelines. If they are not incurring an actual cost, this is not to be included in the worksheet.

No change will be made in response to this comment.

Comment 45:

Regarding insurance provided by a step-parent, one commenter questioned whether that should be considered income to that parent and/or treated as a financial gift to the parent. The commenter further asked whether the five percent (5%) rule applies to this credit and why this is not limited to five percent (5%) of ARP's income as the amount the ARP is responsible for?

Response to Comment 45:

The Department's position is that such insurance is a financial benefit for both parents and the child(ren) and should not be considered a gift to either parent.

The five percent (5%) rule pertains to determining what is considered to be a reasonable cost of insurance, such that a parent will not be required to provide health insurance if it exceeds five percent (5%) of his/her gross income.

No change will be made in response to this comment.

Comment 46:

One commenter expressed support of changes related to health insurance and sought additional clarification as to whether this requires the amount of the insurance that their spouse pays, the amount for the child, or the total amount of the insurance be imputed to the ARP.

Response to Comment 46:

Whichever parent (ARP or PRP) who has a spouse carrying the health insurance for the child should be given credit in his/her column on the worksheet for the cost of the child's portion. This is to be calculated the same way as it would were the parent carrying the insurance.

No change will be made in response to this comment.

Comment 47:

Many commenters argued that Tennessee needs better procedures for speedy order modifications when either parent's income changes so that if the non-custodial parent loses his job or is laid-off then adjustments should be made as soon as possible to avoid getting behind.

Response to Comment 47:

Such a process, as suggested in the comment, is outside the scope and authority of the guidelines rules. However, pursuant to 45 C.F.R. § 303.8, Review and Adjustment of Child Support Orders, a review and possible adjustment should be completed within one hundred eighty (180) calendar days of receiving a request for review or locating the non-requesting parent, whichever occurs later. The time-line on these procedures may vary depending upon whether accurate information for addresses and income is available and presented. It also varies as to whether a modification is completed administratively or judicially.

No change was made as a result of these comments.

Comment 48:

Two commenters stated that the standard outlined for what constitutes a "significant variance" was unclear and open to interpretation and further suggested that if parents request no child support and no significant variance in incomes exist then the matter should be uncontested by the state.

Response to Comment 48:

A significant variance is defined as a fifteen percent (15%) difference in the current child support amount and the proposed child support amount based upon the change of circumstances, such as change in income by either parent, number of minor children to support, cost of child care, and other factors.

If parents do not request child support and there is not a significant variance, the state generally does not contest this issue unless there are state benefits involved.

No change will be made in response to these comments.

Comment 49:

Regarding the changes regarding modification requests for incarcerated individuals, a commenter expressed concerns about the processes that will be implemented with these new changes, asking whether under the new rules modifications are required (for non-custodial parents that go in and out of incarceration) on their orders each time they enter incarceration and again each time children go into state's custody.

The commenter further explained that those are things that can bounce back and forth in a relatively short time-frame and their main concern involved the impact of the new processes and procedures will have on the local child support offices and the courts. Because of this, the commenter urged that once the guidelines are in place that there be a waiting period to prevent individuals from coming in and requesting modifications just because the guidelines changed and further arguing that there needs to be [changed] circumstances that cause that modification. Finally, the commenter reiterated that it would be detrimental to the child support offices and the courts should they have to handle a large volume of modification requests as a result of these rule changes.

Response to Comment 49:

In order to modify child support based upon incarceration, a person must be incarcerated for one hundred eighty (180) consecutive days or more before a current child support would be reviewed for a possible modification.

When the revised guidelines go into effect, there will be a graduated period in which additional criteria must be met other than simply a fifteen percent (15%) variance.

No change will be made in response to this comment.

Comment 50:

One commenter suggested to back-date child support only to date of filing.

Another commenter stated that there should be a time limitation on how far back the courts set retroactive support and the proof shown in making a determination of the amount owed.

Response to Comment 50:

There are statutory limitations on a retroactive support award and, thus, the suggested changes are beyond the scope or authority of these rules.

T.C.A. Section 36-2-311(a)(11) provides that as to all petitions filed on or after July 1, 2017, retroactive child support would not be awarded for a period of more than five (5) years from the date the action for support is filed unless the court determines, for good cause shown, that a different award of retroactive child support is in the interest of justice.

No change will be made in response to these comments.

Comment 51:

One commenter argued that cap on high income payers should be abolished because they feel it is completely unfair to the child to have a super earning parent in one home and a struggling parent in the other home.

Response to Comment 51:

The income shares model takes into account the disparity of income and pro rates the support as a result. The court has the discretion to deviate in extraordinary circumstances.

The income cap/limitation on the child support obligation is a state statutory requirement under T.C.A. § 36-5-101(e)(1) and, thus, is outside the scope of these rules.

No change will be made in response to this comment.

Comment 52:

Regarding the calculation of parenting time, one commenter questioned the purpose and reasoning behind averaging time for different children and how allowing for different parenting for different children in the worksheet works to provide for appropriate amount of support. The commenter further questioned how this reconciles with the case law that requires what is put in the worksheet to reflect what is actually happening and again asking how this improves the circumstances of the children.

Response to Comment 52:

The comment appears based on a misunderstanding of "averaging" in the context of the worksheet. The formulas in the child support worksheets average the parenting time in the calculations. The parties, courts, and attorneys will continue to use the actual parenting days each parent spends with each child in the worksheet.

No change will be made in response to this comment.

Comment 53:

Multiple comments were received expressing concern that it is counter-productive to arrest someone over failure to pay child support and that many times parents are incarcerated over child support because they simply cannot pay as opposed to choosing not to pay.

Response to Comment 53:

The contempt remedy is a statutory remedy and is not addressed in the rules or otherwise within the scope of the guidelines.

No change will be made in response to these comments.

Comment 54:

One commenter questioned why states do not enforce visitation as strongly as they do in regard to child support payments.

Response to Comment 54:

This comment does not address a matter within the scope of these rules.

No change will be made in response to this comment.

Comment 55:

One commenter noted that parents with outstanding child support are less involved in the lives of their children.

Response to Comment 55:

The Department agrees and recognizes this concern. It is in part because of this potential impact, that the self support reserve (SSR) is being implemented based upon the research which has shown that when a support obligation is set at a reasonable rate based upon all factors, obligors are more likely to pay and stay current in their obligations and remain engaged in the lives of their children.

No change will be made in response to this comment.

Comment 56:

Multiple commenters argued that the parent receiving child support payments be required to account for what the money is used for.

Another commenter further suggested that there should be a system like the electronic benefit transfer (EBT) card system for SNAP benefits but that could only be used for child-related items.

Response to Comment 56:

No accounting is required for child support expenditures, as the child support program is not a means-tested benefit program with certain required or prohibited uses, such as SNAP or TANF.

The comment suggesting a system like the EBT card for the use of child support is outside the scope of these rules.

No change will be made in response to these comments.

Comment 57:

One commenter stated that non-custodial parents who have been found to be overpaying should receive a reimbursement check instead of lowering/reducing their future monthly payments.

Response to Comment 57:

This comment involves an issue outside the scope of the guidelines and not otherwise addressed within these rules.

No change will be made in response to this comment.

Comment 58:

One commenter asserted that the state should do a better job of preventing parental alienation.

Response to Comment 58:

This comment is outside the scope of these rules.

No change will be made in response to this comment.

Comment 59:

One commenter asked why if we have this change in the consideration of health insurance, we do not also have a provision that indicates that if there is a new insurance cost or a change in the insurance cost that can be considered in a modification without there being a fifteen percent (15%) change in the child support amount.

The commenter further questioned why this does not also apply to daycare, which is ordinarily a cost to the custodial parent.

Response to Comment 59:

Health insurance is required to be addressed in court orders throughout the child's minority whereas child care expenses vary greatly.

No change will be made in response to these comments.

Comment 60:

One commenter opined that the one thing the state has never really tried to consider as part of the guidelines is to request from the federal government an exception for a rule to abolish the requirement that the child support divisions are not allowed to take up issues involving parenting time and/or custody.

Response to Comment 60:

This comment is beyond the scope of these rules.

No change will be made in response to this comment.

Comment 61:

One commenter suggested that there be a set amount for military spouses that must pay in child support based on income and number of children.

Response to Comment 61:

The Income Shares model does not contemplate a flat percentage amount for child support as the commenter

appears to be suggesting. Rather, it considers the income of both parents to share the costs of raising a child while factoring in parenting time.

No change will be made in response to this comment.

Comment 62:

One commenter questioned why the state finds it necessary to garnish pay wages in order to pay a "civil debt or a bill" and suggested that the state "needs to let those paying payments to pay how they see fit without your help" and that "if they don't pay then lock them up."

Response to Comment 62:

The use of Income Withholding Orders (IWO) as an enforcement mechanism is required by federal law and has proven to be the most effective enforcement tool to ensure child support is paid consistently.

No change will be made in response to this comment.

Comment 63:

One comment was received stating that harsher penalties were needed for non-payment of child support.

While another commenter argued that the suspension of driving privileges [for non-payment of child support] needs to be completely eliminated.

Response to Comment 63:

The tools for enforcing the payment of child support obligations, including license suspension and revocation, are federally mandated and statutorily required.

These comments do not address any proposed changes to the guidelines and are otherwise beyond the scope of these rules.

No change will be made in response to these comments.

Comment 64:

One commenter argued that DNA tests be mandatory before establishing child support.

Response to Comment 64:

This comment does not address any proposed changes to the guidelines and is otherwise beyond the scope of these rules.

No change will be made in response to this comment.

Comment 65:

One commenter argued that the failure to pay any support should result in a loss of visitation rights.

Response to Comment 65:

This comment does not address any proposed changes to the guidelines and is otherwise beyond the scope of these rules.

No change will be made in response to this comment.

Comment 66:

Uninsured Medical Expense Reimbursement.

One commenter sought clarification regarding the reimbursement of uninsured medical expenses, noting that uninsured medical expenses are detailed as not being included in the BCSO and asking how the payment of those expenses are to be enforced. The commenter further explained that currently the process for the PRP to be reimbursed by the ARP is extensive, cumbersome, and ineffective and that there are no repercussions to the ARP for refusing to pay those expenses, while the PRP has only two (2) options, which are to either pay them out of pocket or refuse to pay the medical provider and ruin their credit.

Response to Comment 66:

While the Department recognizes the commenter's frustration regarding this scenario, the process for getting reimbursed for uninsured medical expenses is handled judicially in court and is, thus, beyond the scope of the guidelines.

No change will be made in response to this comment.

Comment 67:

A comment was received seeking clarification as to how is the payment of child support is enforced when the ARP chooses to get paid through channels other than their employer's standard payroll, such as taking short-term disability (STD) in order to take advantage of the fact that the employer pays STD through a different process than their payroll, which the commenter suggests may prevent the Department from collecting or otherwise allow the ARP to avoid meeting their child support obligations.

Response to Comment 67:

The Department would not be prevented from collecting support in this scenario. Income Withholding Orders (IWOs) are available to be used against short-term disability and other sources of income.

No change will be made in response to this comment.

Comment 68:

A commenter suggested that if child support becomes established after a parent has received Families First assistance, the party having to pay the support should have to pay off what's owed to the government and the parent receiving child support should still get what's owed as support without garnishment.

Response to Comment 68:

This comment does not address any proposed changes to the guidelines and is otherwise outside the scope of these rules.

No change will be made in response to this comment.

Comment 69:

One commenter suggested that there should be a requirement of six (6) months of couple counseling plus a full year of family counseling required for families with children under eighteen (18) before a divorce is granted with exceptions where abuse is present and documented.

Response to Comment 69:

This comment involves matters not addressed in the guidelines and otherwise outside the scope of these rules.

No change will be made in response to this comment.

Comment 70:

One commenter stated that a father has no rights to his child until a court tells him he does even though he signed the voluntary acknowledgment of paternity, which the commenter argues causes a delay in child support being set.

Response to Comment 70:

This comment does not address any proposed changes to the guidelines and is otherwise outside the scope of these rules.

No change will be made in response to this comment.

Comment 71:

One commenter questioned why it is the job of the Department to go to the court and petition for verification or an increase of child support but not also the Department's job to ensure that child support is stopped once children are no longer in the mother's care.

Response to Comment 71:

Once the information is verified by the child support office that the child is no longer in the care of the PRP, current child support will be terminated. Parties are responsible for updating the child support offices when circumstances and/or custody changes.

No change will be made in response to this comment.

Comment 72:

One commenter stated that it was not fair that his children were drawing from his social security disability benefits and that this was also the same income from which he had to pay his child support.

Response to Comment 72:

The social security benefit is retained by the caretaker of the child. The amount of the benefit is included in the child support worksheet for calculating child support owed. If the federal benefit is greater than the support obligation, the child support obligation is met, and no additional child support must be paid by the other parent. If the federal benefit is less than the child support obligation, the other parent would pay the difference after receiving credit for the federal benefit. Each parent has a duty to support the child.

No change will be made in response to this comment.

Comment 73:

A commenter suggested that if a non-custodial parent loses a job that there should be an efficient way to claim that so that child support payments can be temporarily reduced, further adding that the individual should be allowed three (3) months to find another job because if they are non-custodial then they can find two jobs to make the same money as before if need be since they have more time to work than the custodial parent.

Response to Comment 73:

This comment does not address any proposed changes to the guidelines and is otherwise outside the scope of

these rules.

No change will be made in response to this comment.

Comment 74:

One commenter asserted that the ARP can go months without seeing the child or without paying without consequences.

Response to Comment 74:

The child support office can assist with modifying a child support order; however, the setting and enforcement of parenting time is handled directly by the court and is outside the scope of the guidelines.

No change will be made in response to this comment.

Comment 75:

One commenter described their own personal experience as a step-parent and a parent, explaining that her husband adopted her son after he was legally abandoned by his biological father but that the biological father was not required to pay any type of child support or back-pay at the point of the adoption.

Response to Comment 75:

Under state law, the court can grant a judgment for the past-due arrears up until an adoption.

No change will be made in response to this comment.

Comment 76:

One commenter argued that if a father does not meet their support obligations, assist in raising his children, and has not even seen the children that his parental rights should be terminated and all rights be given to the mother.

Response to Comment 76:

This comment does not address any proposed changes to the guidelines and is otherwise outside the scope of these rules.

No change will be made in response to this comment.

Comment 77:

A commenter complained that child support is based on parenting time in a parenting plan when the other parent does not follow the parenting plan.

Response to Comment 77:

Parenting time is considered when setting or modifying a child support order and can be based on the expected parenting time that is provided in a parenting plan; however, only the court can enforce the parenting plan and is beyond the Department's authority and otherwise outside the scope of the guidelines.

No change will be made in response to this comment.

Comment 78:

Regarding the rulemaking hearing process, one commenter questioned why there was nobody at the hearing to provide answers to questions about the reasons the Department is proposing these rule changes.

Response to Comment 78:

The rulemaking hearings are solely for the purpose of providing the community and public the opportunity to make comments on the proposed rule changes, which are then responded to as part of the formal rulemaking hearing rules filing process.

The Department held informal forums across the state several months prior to the official rule hearings to allow the public to give information about the proposed revisions to the rules. At these forums, time was provided for questions and answers, and this feedback was used to inform the Department's rulemaking.

No change will be made in response to this comment.

Comment 79:

Another comment was received regarding the rulemaking hearing process stating that the State of Tennessee should provide more notice to the public of these rulemaking hearings and that low turnout was a result of this lack of notification.

Response to Comment 79:

The notice process for the hearings were done in accordance with state law with the official Notice of Rulemaking Hearing filing that was published/posted on the Secretary of State's website at least forty-five (45) days in advance of all such hearings. Although the Department is only required to have one public hearing, the Department chose to have eight (8) hearings throughout all three grand regions of the state at different times of day to accommodate people's varying work schedules in order to receive as much public feedback as possible. And, as noted above, the Department also held several non-required preliminary public forums throughout the state to obtain public input to which many parents, attorneys, and judges attended and commented.

No change is necessary in response to this comment.

Comment 80:

One comment was received citing to a CNN special report from January 2019 as stating that approximately 25,000 parents (mostly fathers) commit suicide each year because of custody and child support issues and additionally noting that women are awarded custody and large sums of child support more than eight-five percent (85%) of the time.

The commenter asserted that this [problem] is larger than the opioid epidemic but that there is the chance to fix it by significantly decreasing payment amounts and ending dependency on timely child support payments because there is no valid argument for these requirements and that it only hurts the children.

Response to Comment 80:

The proposed changes to the guidelines incorporate a self support reserve (SSR) for low-income parents. The proposed rule changes also address incarceration and no longer treat it as voluntary under-employment. These provisions are intended to remedy the underlying problem that the comment appears to address and improve the overall welfare of families.

No change will be made in response to this comment.

Comment 81:

One commenter argued that data shows that the child support system is biased against African-American non-custodial un-married parents, asserting that research shows that little is done for

unmarried African-American non-custodial fathers. The commenter continued that an interview of 8/11 [sic] people who met the criteria, themes were noted that counter the stereotype of un-caring non-custodial parent, that one hundred percent (100%) said child support negatively impacts their lives and one hundred percent (100%) said child support system is biased and unfair. The commenter concluded that the state needs to conduct quantitative research of Tennessee laws dealing with race and child support.

Response to Comment 81:

The child support system applies to all persons equally, regardless of race, and all children are entitled to child support from both parents. The child support program works with families to ensure children receive financial, emotional, and medical support from both parents when they live in separate households.

No change will be made in response to this comment.

Comment 82:

Regarding interest on past-due child support, one commenter stated that the way that interest is handled on arrearages encourages some payees [payors] to not settle in order to collect interest on unsettled amounts.

Response to Comment 82:

Prior to April 17, 2017, interest accrued on unpaid child support in Tennessee at the rate of twelve percent (12%) per annum. As a result of a change in state law effective from April 17, 2017 through June 30, 2018, interest on child support arrears accrued at the rate of zero to four percent (0-4%) at the discretion of the judge. The law was changed again so that beginning July 1, 2018, interest on child support arrears accrued at the rate of zero to six percent (0-6%) at the discretion of the judge.

Prior to July 1, 2015, child support arrearages were not allowed by law to be compromised or settled. However, effective July 1, 2015, child support arrearages owed to the custodial parent could be subject to debt compromise and settled if all statutory requirements are met, the custodial parent agrees, and the court approves of the agreement pursuant to T.C.A. § 36-5-101(f).

No change will be made in response to this comment.

Comment 83:

One commenter questioned the Department's motivations for these proposed rule changes to the guidelines, arguing that the Department was only interested in whether they could make the proposed changes rather than whether these changes should be made and to which the commenter states they should not. The commenter further opined that he believes that the Department decided that because we have billions of unpaid child support in this state that it was easier to lower the child support obligation than to fix our problem collecting child support and that the changes will only act to impoverish the households with the children. The commenter concluded by stating it is unclear why the Department would do this [make these changes] since it doesn't appear to be a mandate from "the Feds".

Response to Comment 83:

Some of the modifications were federally mandated, including not treating incarceration as voluntary underemployment and addressing low-income providers. Further, research has demonstrated that those with high arrearages are unlikely to ever make consistent child support payments, resulting in harm to the children involved. The modifications were made after economic studies and a committee review of all child support regulations with recommended changes.

No change will be made in response to this comment.

Comment 84:

One comment was received, stating that children need the active, physical and emotional involvement of a father and a mother; that the three best predictors of child support compliance are the fairness of the original order, the obligor's access to the child, and the obligor's work stability; but that we have proceeded on a simplistic ideology of "more is better" in all matters of support amount and punitive enforcement.

The commenter continued, "The keys to successful child support enforcement are: (1) minimization of caseloads and the avoidance of uncollectible; (2) treat NCPs as parents, citizens, and human beings entitled to the same consideration, communication, and cooperation afforded to custodial parents. Federal law requires state enforcement agencies to process downward support modifications as well as upward modifications. Implement programs recognizing that child support enforcement is more than the mere invention of new coercions. Assure that non-custodians and their advocates are adequately represented in the policy process. Give non-custodial parents the same access to federal services as custodial parents."

Response to Comment 84:

The IV-D child support program allows both alternate residential parents (ARPs) and primary residential parents (PRPs) to seek a modification of his/her child support obligation.

The child support programs and the guidelines are implementing actions to set support accurately and based upon the parties' ability to pay taking into account many factors such as educational levels, work history, etc. Part of the revised guidelines take into account the subsistence needs of the non-custodial parent called the self support reserve.

There are several programs across the state which assist both parties in job searches, education, resume building, and provide other resources to help them find and maintain employment to help them support themselves and their children.

Economic data was researched and compiled by Dr. Jane Venohr, Economist with Center for Policy Research. The Schedule has been evaluated as part of each guideline review in consideration of the most current economic data on the cost of raising children.

No change will be made in response to this comment.

Comment 85:

One comment was received that consisted of the following itemized list of ten (10) points:

1. Title 42 has Never been enacted into positive law codification, making Every child support " law " prima facie
2. the Bradley Amendment is a perpetuity strictly forbidden by the Constitution of the United States of America and was never properly ratified
3. Child support is fraud
4. Title IV-D is the fulfillment of the Hague Treaty Convention and the OCSE is the central repository for the Hague in the United States America and a violation of the 10th Amendment
5. Child support is unconscionable contract and Tennessee has laws against that.
6. Coram non judice. Per the requirements of Title IV-D , no judge can preside over the hearings...effectively nullifying the c.s orders and yet the state is extorting money from parents regardless of it being unconstitutional .
7. Bonds and securities fraud
8. Young Williams of Mississippi is running the state's DHS program which is a monopoly along with Maximus...again expressly forbidden by the Constitution.
9. Young Williams operates in darkness. Collecting exorbitant fees, interest rates and more fraud having in FY 2018, 30 million in undistributed Child support collections.
10. Expect all this to be exposed and more 42 USC 1983 lawsuits. It's coming.

Response to Comment 85:

Federal law requires each state to operate a child support program and establish guidelines for setting and

modifying child support.

This comment does not address any of the proposed rule changes and is otherwise outside the scope of the guidelines.

As such, no change will be made in response to this comment.

Regulatory Flexibility Addendum

Pursuant to T.C.A. §§ 4-5-401 through 4-5-404, prior to initiating the rule making process, all agencies shall conduct a review of whether a proposed rule or rule affects small business.

For purposes of Acts 2007, Chapter 464, the Regulatory Flexibility Act, the Department of Human Services certifies that these rulemaking hearing rules do not appear to affect small businesses as defined in the Act. These rules do not regulate or attempt to regulate businesses.

Impact on Local Governments

Pursuant to T.C.A. §§ 4-5-220 and 4-5-228 "any rule proposed to be promulgated shall state in a simple declarative sentence, without additional comments on the merits of the policy of the rules or regulation, whether the rule or regulation may have a projected impact on local governments." (See Public Chapter Number 1070 (<http://publications.tnsosfiles.com/acts/106/pub/pc1070.pdf>) of the 2010 Session of the General Assembly)

These rules will have no projected financial impact on local governments.

Additional Information Required by Joint Government Operations Committee

All agencies, upon filing a rule, must also submit the following pursuant to T.C.A. § 4-5-226(i)(1).

- (A) A brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule;

The Rule establishes guidelines for setting and modifying child support order amounts for the state of Tennessee as required by federal law. The majority of changes to the Tennessee Child Support Guidelines are being proposed in order to fulfill new federal requirements of state guidelines. Fifteen (15) factors were added and must be considered before imputation of income may be allowed. A Self Support Reserve to ensure obligors have sufficient income to maintain a minimum standard of living based on 110% of the 2018 federal poverty level for one person (\$1,150 gross income per month) is being implemented with these changes. The Child Support (CS) Schedule for low-income was updated, showing the Self Support Reserve as the shaded area on the Schedule. A minimum child support order of at least one hundred (\$100) is being established on most child support cases. Striking through the language that says TennCare Medicaid does not satisfy the requirement for child's health care needs in order to match state and federal law. Deleting the language that states incarceration shall be treated as willful or voluntary unemployment, as required by federal law. This will allow modifications for those incarcerated due to the incarceration as being considered their change in circumstances. There were also edits to the Child Support Worksheet in order to match the Rule changes.

- (B) A citation to and brief description of any federal law or regulation or any state law or regulation mandating promulgation of such rule or establishing guidelines relevant thereto;

Title IV-D of the Social Security Act (42 U.S.C. §§ 651-669), specifically 42 U.S.C. § 667 and 45 C.F.R. § 302.56, requires that states establish guidelines for setting and modifying child support order amounts in each state. Tennessee Code Annotated §§ 36-5-101(e), 71-1-105(a)(15), and 71-1-132 implement these requirements and direct the Tennessee Department of Human Services to establish those guidelines to enforce the provisions of federal law.

- (C) Identification of persons, organizations, corporations or governmental entities most directly affected by this rule, and whether those persons, organizations, corporations or governmental entities urge adoption or rejection of this rule;

The Department of Human Services, child support contractors, Courts, magistrates, judges, attorneys, private attorneys and the citizens of the State of Tennessee are impacted by these Rules. Many of these entities understand the federal law changes and requirements and therefore support the adoption of the rule changes. Some of the entities opposed certain provisions such as a \$65 minimum order, which has been modified in the proposed rules.

- (D) Identification of any opinions of the attorney general and reporter or any judicial ruling that directly relates to the rule or the necessity to promulgate the rule;

None known

- (E) An estimate of the probable increase or decrease in state and local government revenues and expenditures, if any, resulting from the promulgation of this rule, and assumptions and reasoning upon which the estimate is based. An agency shall not state that the fiscal impact is minimal if the fiscal impact is more than two percent (2%) of the agency's annual budget or five hundred thousand dollars (\$500,000), whichever is less;

There is no known increase in expenditures expected from these rule changes.

- (F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rule;

Whitney Page, Assistant Commissioner for the Department of Human Services, Public Information and Legislative Office.

- (G) Identification of the appropriate agency representative or representatives who will explain the rule at a scheduled meeting of the committees;

Whitney Page, Assistant Commissioner for the Department of Human Services, Public Information and Legislative Office.

- (H) Office address, telephone number, and email address of the agency representative or representatives who will explain the rule at a scheduled meeting of the committees; and

Whitney Page, Assistant Commissioner for the Department of Human Services, Public Information and Legislative Office. Office Address: 505 Deaderick Street, 17th Floor Nashville, TN 37243. Phone Number: (615) 313-4707 Email: Whitney.Page@tn.gov

- (I) Any additional information relevant to the rule proposed for continuation that the committee requests.

**§RULES
OF
TENNESSEE DEPARTMENT OF HUMAN SERVICES
CHILD SUPPORT SERVICES DIVISION**

**CHAPTER 1240-02-04
CHILD SUPPORT GUIDELINES**

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1240-02-04-.01 LEGAL BASIS, SCOPE, AND PURPOSE.

- (1) Federal and State Legal Requirements for the Establishment and Application of Child Support Guidelines.
- (a) Title IV-D of the Social Security Act (42 U.S.C. §§ 651-669), specifically 42 U.S.C. § 667 and 45 C.F.R. § 302.56, requires that states establish guidelines for setting and modifying child support award amounts in each state. Tennessee Code Annotated §§ 36-5-101(e), 71-1-105(a)(15), and 71-1-132 implement these requirements and direct the Tennessee Department of Human Services to establish those guidelines to enforce the provisions of federal law.
- (b) The Tennessee Department of Human Services is the authorized state agency for the enforcement of the child support program in the State of Tennessee under Title IV-D of the Social Security Act. The Department of Human Services will comply with federal and state requirements to promulgate Child Support Guidelines to be used in setting awards of child support.
- (c) Pursuant to 42 U.S.C. § 667 and 45 C.F.R. § 302.56, the Child Support Guidelines must be made available to all persons in the state whose duty it is to set or modify child support award amounts in all child support cases.
- ~~(d) Pursuant to federal laws and regulations, the Child Support Guidelines established by a state must, at a minimum:~~
- ~~1. Be applied by all judicial or administrative tribunals and other officials of the state who have power to determine child support awards in the state as a rebuttable presumption as to the amount of child support to be awarded in child support cases and result in a presumptively correct child support award;~~
 - ~~2. Take into consideration all earnings and income of the alternate residential parent;~~
 - ~~3. Be based on specific descriptive and numeric criteria and result in the computation of the child support obligation; and~~
 - ~~4. Provide for the child's health care needs through health insurance coverage or other means.~~
- [(d) Pursuant to federal laws and regulations, the Child Support Guidelines established by a state must, at a minimum:

(Rule 1240-2-4-.01, continued)

1. Be applied by all judicial or administrative tribunals and other officials of the state who have power to determine child support orders in the state as a rebuttable presumption as to the amount of child support to be awarded in child support cases and result in a presumptively correct child support orders;
 2. Provide that the child support order is based on the Alternate Residential Parent's (ARP's) earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the alternate residential parent;
 - (ii) Takes into consideration the basic subsistence needs of the ARP who has a limited ability to pay by incorporating a low-income adjustment, such as a self support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the ARP (and at the State's discretion, the PRP) to the extent known, including such factors as the ARP's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the ARP, prevailing earnings level in the local community, and other relevant background factors in the case.
 3. Be based on specific descriptive and numeric criteria and result in the computation of the child support obligation;
 4. Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support; and
 5. Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders.]
- (e) Federal law and regulations further provide that the amount of child support mandated by the Guidelines may be rebutted if the tribunal setting or modifying support includes, in writing, in the order:
1. The reasons the tribunal deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
 2. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
 3. A finding by the tribunal that states how, in its determination,
 - (i) Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
 - (ii) The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

(2) Effective Date and Applicability.

(Rule 1240-2-4-.01, continued)

- (a) The Child Support Guidelines established by this Chapter shall be applicable in every judicial or administrative action to establish, modify, or enforce child support, whether temporary or permanent, whether the action is filed before or after the effective date of these rules, where a hearing which results in an order establishing, modifying, or enforcing support is held after the effective date of these rules.
- (b) The Child Support Guidelines shall be applied to all of the following cases involving the establishment, modification, or enforcement of child support:
 1. Divorce or separate maintenance actions of married persons who are living separately, who have children of the marriage, including those actions in which a marital dissolution agreement or parenting plan is executed.
 - (i) If the parties stipulate to the child support to be paid for the support of the parties' children, the stipulations, whether in a marital dissolution agreement, parenting plan, or in any other document establishing the amounts to be paid for the support of the parties' children, shall be reviewed by the tribunal before approval.
 - (ii) No hearing shall be required as to the amount of child support awarded in such cases. However, the tribunal shall use the Guidelines in reviewing the adequacy of child support obligations negotiated by the parties, including provisions for medical care, and, if the negotiated agreement does not comply with the Guidelines or contain the findings of fact necessary to support a deviation, the tribunal shall reject the agreement.
 - (iii) In such stipulations, the order approving the agreement or parenting plan or other document:
 - (I) Shall establish a specific numerical dollar figure for support to be paid at specified intervals (weekly, ~~bi-weekly, semi-monthly~~ [biweekly, semimonthly], monthly). The final child support order shall not be expressed as a percentage of the parent's income.
 - (II) If the agreement does not state the amount of support calculated under the Guidelines, the order of the tribunal approving the agreement shall state the amount of support proposed in the agreement and the guideline amount and shall provide in writing:
 - I. The reasons the tribunal deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
 - II. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
 - III. A finding by the tribunal that states how, in its determination,
 - A. Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and

(Rule 1240-2-4-.01, continued)

B. The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

2. Paternity determinations;
3. Actions involving orders for custody of a child, whether in state trial or juvenile tribunals, including actions where the State is seeking, or is given, custody of a child due to abuse, dependency, delinquency or unruliness of the child, or in any case in which legal or physical custody of the child is transferred to a private or public agency or to any entity for any other reason;
4. Domestic violence orders of protection;
5. Any other actions in which the provision of support for children is established by law; and
6. Actions seeking interstate enforcement of support orders for any of the reasons in parts 1-5 above.

~~(c) Pursuant to 42 U.S.C. § 654(6)(A) and 45 C.F.R. § 302.56(f), these Child Support Guidelines apply whether the order sought to be established, modified or enforced is for a period preceding October 13, 1989, which was the effective date of the mandatory Child Support Guidelines initially established by federal and state law, or subsequent to such date.~~

~~1. The order of the judicial or administrative tribunal must comply with the criteria established by these rules.~~

~~2. The order must state a specific dollar amount of support that is to be paid by the responsible party on a weekly, bi-weekly, semi-monthly or monthly basis. The final child support order shall not be expressed as a percentage of the parent's income.~~

~~(3) The major goals in the development and application of these Guidelines are, to the extent possible, to:~~

~~(a) Decrease the number of impoverished children living in single parent families;~~

~~(b) Make child support awards more equitable by ensuring more consistent treatment of persons in similar circumstances while ensuring that the best interests of the child in the case before the tribunal are taken into consideration;~~

~~(c) Improve the efficiency of the tribunal process by promoting settlements and by giving tribunals and parties guidance in establishing appropriate levels of support awards;~~

~~(d) Encourage parents paying support to maintain contact with their child;~~

~~(e) Ensure that, when parents live separately, the economic impact on the child is minimized, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard;~~

~~(f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of~~

(Rule 1240-2-4-.01, continued)

~~regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and~~

~~(g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.~~

[(3) The major goals in the development and application of these Guidelines are, to the extent possible, to:

(a) Decrease the number of impoverished children living in single parent families by establishing guidelines that encourage regular, on-time payments to all families and increase the number of ARPs working and supporting their children;

(b) Make child support orders more equitable by ensuring more consistent treatment of persons in similar circumstances while establishing an accurate child support order and obtain compliance with the order based on the real circumstances of the parties and the best interests of the child in the case before the tribunal are taken into consideration;

(c) Improve the efficiency of the tribunal process by promoting settlements and by giving tribunals and parties guidance in establishing appropriate levels of support orders;

(d) Encourage parents paying support to maintain contact with their child;

(e) Ensure that, when parents live separately, the economic impact on the child is minimized while setting an accurate order based upon the ability to pay, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard;

(f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and

(g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.]

(4) These Guidelines are a minimum base for determining child support obligations. The presumptive child support order may be increased according to the best interest of the child for whom support is being considered, the circumstances of the parties, and the rules of this chapter.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 37-1-151; 71-1-105(a)(12) and (15), and 71-1-132; 42 U.S.C. §§ 654 and 667; and 45 C.F.R. § 302.56. **Administrative History:** New rule filed December 18, 1987; effective February 1, 1988. Amendment filed August 25, 1989; effective October 13, 1989. Amendment filed September 1994; effective December 14, 1994. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

(Rule 1240-2-4-.01, continued)

1240-02-04-.02 DEFINITIONS.

- (1) "Adjusted Gross Income" — The Adjusted Gross Income (AGI) is the net determination of a parent's income, calculated by modifying the parent's gross income as follows:
 - (a) Adding to the parent's gross income any social security benefit paid to the child on the parent's account;
 - (b) Deducting from gross income any applicable self-employment taxes being paid by the parent; and
 - (c) Deducting from gross income any credits as set forth in these Rules for the individual parent's other children for whom the parent is legally responsible and is actually supporting.
- (2) "Adjusted Support Obligation" — The adjusted support obligation (ASO) is the Basic Child Support Obligation (BCSO) from the Child Support Schedule (CS Schedule), adjusted for parenting time as set forth in these Rules, health care insurance, work-related childcare expenses, and recurring uninsured medical expenses.
- (3) "Adjustments for Additional Expenses" — The additional expenses associated with the cost of health care insurance for the child, work-related childcare, and recurring uninsured medical expenses are not included in the Basic Child Support Obligation (BCSO) and must be added to the BCSO to determine the Adjusted Support Obligation (ASO).
- (4) "Alternate Residential Parent (ARP)" — The "alternate residential parent" (ARP) is the parent with whom the child resides less than fifty percent (50%) of the time.
- ~~(5) "Basic Child Support Obligation" — The Basic Child Support Obligation (BCSO) is the amount of support displayed on the Child Support Schedule (CS Schedule) which corresponds to the combined Adjusted Gross Income (AGI) of both parents and the number of children for whom support is being determined. This amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents in the case immediately under consideration, prior to consideration of any adjustments for parenting time and/or additional expenses.~~
- [(5) "Basic Child Support Obligation" — The Basic Child Support Obligation (BCSO) is the amount of support displayed on the Child Support Schedule (CS Schedule) which corresponds to the combined Adjusted Gross Income (AGI) of both parents and the number of children for whom support is being determined. The BCSO amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents prior to consideration of any adjustments for parenting time or additional expenses. However, if the obligor's adjusted gross income falls within the shaded area of the CS Schedule, the BCSO may be computed using only the obligor's income. [see "Self Support Reserve" definition]]
- (6) "Caretaker" — The person or entity providing primary care and supervision of a child. The caretaker is the child's Primary Residential Parent. The caretaker may be a parent of the child, a non-parent person or agency who voluntarily or, pursuant to tribunal order or other legal arrangement, is providing care and supervision of the child (for example, the child's grandparent). A caretaker may be a private or public agency or person not related to the child providing custodial care and supervision for the child through voluntary or involuntary placement by the child's parent, non-parent relative, or other designated caretaker, or by court order or other legal arrangement (for example, a foster parent). In these rules, the designation "non-parent caretaker" refers to a private or public agency, a non-parent person

(Rule 1240-2-4-.02, continued)

who may or may not be related to the child, or another designated caretaker who provides the primary care and supervision for the child.

- (7) "Child" — "Child" includes the plural "children," and "children" includes the singular "child," where the context requires. For purposes of this chapter, "child" means:
- (a) A person, not otherwise emancipated, who is less than eighteen (18) years of age or a person who reaches eighteen (18) years while in high school until the person graduates from high school or until the class of which the person is a member when the person attains eighteen (18) years of age graduates, whichever occurs last; or
 - (b) A person who is disabled pursuant to Tennessee Code Annotated § 36-5-101(k).
- (8) "Child Support Schedule" — The Child Support Schedule (CS Schedule or Schedule) is a chart which displays the dollar amount of the BCSO corresponding to various levels of combined AGI of the children's parents and the number of children for whom a child support order is being established or modified. The Schedule shall be used to calculate the BCSO, according to the rules in this chapter. [The shaded area on the schedule represents the SSR amount.] Deviations from the Schedule shall comply with the requirements of 1240-2-4-.07.
- (9) "Combined Adjusted Gross Income" — The amount of AGI calculated by adding together the AGI of both parents. This amount is then used to determine the BCSO for both parents for the number of children for whom support is being calculated in the case immediately under consideration. [However, if the obligor's AGI falls within the shaded area of the CS Schedule, a comparison must be completed to determine if the BCSO is computed using only the obligor's income.]
- (10) "Days" — For purposes of this chapter, a "day" of parenting time occurs when the child spends more than twelve (12) consecutive hours in a twenty-four (24) hour period under the care, control or direct supervision of one parent or caretaker. The twenty-four (24) hour period need not be the same as a twenty-four (24) hour calendar day. Accordingly, a "day" of parenting time may encompass either an overnight period or a daytime period, or a combination thereof. [In extraordinary circumstances, routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.]
- (11) "Department" — The Tennessee Department of Human Services.
- (12) "Fifty-fifty Parenting/Equal Parenting" — For purposes of this chapter, parenting is fifty-fifty (50-50) or equal when the parents of the child each spend fifty percent (50%) of the parenting time with that child. On the Child Support Worksheet, each parent will be designated as having one hundred eighty-two point five (182.5) days with the child. For purposes of calculating the support obligation, fifty-fifty/equal parenting is a form of standard parenting.
- (13) "Final Child Support Order" — The presumptive child support order (PCSO) adjusted by any deviations ordered by the tribunal [or adjusted to the minimum child support order].
- [(14) "Health Insurance" — Health insurance includes medical, vision, and dental coverage, if available, for the minor child(ren) at a reasonable cost.]
- (14)[15] "Legally Responsible for a Child" — For purposes of this chapter, a person is "legally responsible for a child" or legally obligated for a child or children when the child is or has been:
- (a) Born of the parent's body;

(Rule 1240-2-4-.02, continued)

- (b) Born of the parents' marriage if the child is born during the marriage or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
 - (c) Legally adopted by the parent;
 - (d) Voluntarily acknowledged by the parent as the parent's child pursuant to Tennessee Code Annotated § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory that comports with Title IV-D of the Social Security Act; or
 - (e) Determined to be the child of the parent by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (15[16]) "Obligee" — The parent or caretaker that receives payment of the child support obligation from the Obligor. The Obligee can be either the PRP, the ARP, or the non-parent caretaker of the child(ren).
- (16[17]) "Obligor" — The parent that is responsible for payment of the child support obligation to the Obligee. The Obligor can be either the PRP or ARP of the child(ren), but in no case shall the Obligor be a child's non-parent caretaker.
- (17[18]) "Parent" — For purposes of this chapter, "parent" means a person who:
- (a) Gave birth to the child;
 - (b) Was married to the mother of the child at the time of the birth of the child or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
 - (c) Legally adopted the child;
 - (d) Voluntarily acknowledged the child pursuant to Tennessee Code Annotated § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act; or
 - (e) Has been determined to be a parent of the child by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (18[19]) "Parenting Time Adjustment" — Adjustment to the BCSO based upon parenting time.
- (19[20]) "Percentage of Income" — The Percentage of Income (PI) for each parent is obtained by dividing each parent's AGI [see paragraph (1) above] by the combined total of both parents' AGI. The PI is used to determine each parent's pro rata share of the BCSO, as well as each parent's share of the amount of additional expense for health insurance, work-related childcare, and recurring uninsured medical expenses. [Also see ~~paragraph 22~~ **[paragraph 23]** below – "pro rata"]
- (20[21]) "Presumptive Child Support Order."
- (a) The "Presumptive Child Support Order" (PCSO) is the amount of support to be paid for the child derived from the parent's proportional share of the basic child support obligation, adjusted for parenting time, plus the parent's proportional share of any additional expenses.
 - (b) This amount is rebuttably presumed to be the appropriate child support order.

(Rule 1240-2-4-.02, continued)

(21[22]) "Primary Residential Parent (PRP)."

- (a) The "primary residential parent" (PRP) is the parent with whom the child resides more than fifty percent (50%) of the time. The PRP also refers to the parent designated as such by Tennessee Code Annotated § 36-6-402 and, if not determined by these rules, the parent designated as such by the tribunal.
- (b) A non-parent caretaker that has physical custody of the child is the child's PRP for the purposes of these rules. See: Tennessee Code Annotated §§ 36-5-101(b); 71-3-124(a)(6)
- (c) If a primary residential parent has not been otherwise designated, the primary residential parent will be determined consistent with the criteria of subparagraphs (a) and (b) above.

(22[23]) "Pro rata."

- (a) For the purposes of this chapter, "pro rata" refers to the proportion of one parent's Adjusted Gross Income to both parents' combined Adjusted Gross Income, or to the proportion of one parent's support obligation to the whole support obligation. [Also see **paragraph 19 [paragraph 20]** above – "percentage of income"]
- (b) A parent's pro rata share of income is calculated by combining both parents' Adjusted Gross Income and dividing each parent's separate Adjusted Gross Income by the combined Adjusted Gross Income.
- (c) A parent's pro rata share of the basic support obligation is calculated by multiplying the basic child support obligation obtained from the Child Support Schedule by each parent's pro rata percentage of the combined Adjusted Gross Income.

[(24) "Reasonable Cost of Insurance" — When the Order states that insurance should be provided when available at a reasonable cost, the cost of insurance is considered reasonable to the parent responsible for providing medical support for the child(ren) if the cost does not exceed five percent (5%) of his or her gross income. If adding vision and/or dental insurance for the child(ren) increases the total cost of the insurance to more than 5% of gross income, only medical insurance is required.

(25) "Self Support Reserve (SSR)" — The minimum amount of income required to meet the basic subsistence needs of a parent as determined under 1240-02-04-.03 is considered the self support reserve. The obligor is eligible for the SSR adjustment if his/her income falls within the shaded area of the CS Schedule. The SSR adjustment amount shall be compared to the obligor's proportionate share using the combined AGI of the parents to determine the BCSO from the CS Schedule and multiplying by the PI. The lesser amount of the two establishes the Calculated BCSO Owed.]

(23[26]) "Split Parenting"— For purposes of this chapter, "split parenting" can only occur in a child support case if there are two (2) or more children of the same parents, where one (1) parent is PRP for at least one (1) child of the parents, and the other parent is PRP for at least one (1) other child of the parents. In a split parenting case, each parent is the PRP of any child spending more than fifty percent (50%) of the time with that parent and is the ARP of any child spending more than fifty percent (50%) of the time with the other parent. A split parenting situation will have two (2) PRPs and two (2) ARPs, but no child will have more than one (1) PRP or ARP.

(Rule 1240-2-4-.02, continued)

- (24[27]) "Standard Parenting" — For purposes of this chapter, "standard parenting" refers to a child support case in which all of the children supported under the order spend more than fifty percent (50%) of the time with the same PRP. There is only one (1) PRP and one (1) ARP in a standard parenting case.
- (25[28]) "Theoretical Support Order" or "Theoretical Order" — A theoretical support order is a hypothetical order which allows the finder of fact to determine the amount of a child support obligation if an order existed. In these rules, a theoretical order is used to determine the amount of credit allowed as a deduction from a parent's gross income for a parent's qualified other children who are receiving support from that parent, whether or not the support is provided pursuant to a child support order.
- (26[29]) "Tribunal" — A judicial or administrative body or agency granted legal authority to determine disputed issues within its jurisdiction including, but not limited to, the establishment, modification, or enforcement of child support and paternity issues.
- (27[30]) "Uninsured Medical Expenses" — For the purposes of this chapter, the child's uninsured medical expenses include, but are not limited to, health insurance co-payments, deductibles, and such other costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care, and any acute or chronic medical/health problem, or mental health illness, including counseling and other medical or mental health expenses, that are not covered by insurance.
- (28[31]) "Variable Multiplier."

A mathematical formula based upon the number of days the ARP spends with the child and the amount of the BCSO which is used in the calculation of a parenting time adjustment in parenting situations where the ARP spends ninety-two (92) or more days per calendar year with a child, or an average of ninety-two (92) days with all applicable children.

- (29[32]) "Work-Related Childcare Costs."
- (a) For the purposes of this chapter, work-related childcare costs mean expenses for the care of the child for whom support is being determined which are due to employment of either parent or non-parent caretaker.
 - (b) In an appropriate case, the tribunal may consider the childcare costs associated with a parent's job search or the training or education of either parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the tribunal, if the parent proves by a preponderance of the evidence that the job search, job training, or education will benefit the children being supported.
 - (c) Childcare costs shall be projected for the next consecutive twelve (12) months and averaged to obtain a monthly amount.

Authority: T.C.A. §§4-5-202, 36-5-101(e), 71-1-105(a)(12) and (15), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** New rule filed December 18, 1987; effective February 1, 1988. Amendment filed August 25, 1989; effective October 13, 1989. Amendment filed September 29, 1994; effective December 14, 1994. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-02-04-.03 THE INCOME SHARES MODEL.

~~(1) — General Basis.~~

(Rule 1240-2-4-.03, continued)

- ~~(a) The Tennessee Child Support Guidelines are based on an Income Shares Model. This model presumes that both parents contribute to the financial support of the child in pro rata proportion to the actual income available to each parent.~~
- ~~(b) The Income Shares model differs from the Department's prior Flat Percentage model, established in 1989, which calculated the amount of the child support award based upon the net income of the non-custodial or alternate residential parent and which assumed an equivalent amount of financial or in-kind support was being supplied to the child by the custodial or primary residential parent. Although federal law requires consideration of only the income of the alternate residential parent, under the Income Shares model, both parents' actual income and actual additional expenses of rearing the child are considered and made part of the support order.~~

[(1) General Basis.

The Tennessee Child Support Guidelines are based on an Income Shares Model. This model presumes that both parents contribute to the financial support of the child in pro rata proportion to the actual income available to each parent.]

- ~~(2) The Income Shares model for determining the amount of child support is predicated on the concept that the child should receive support at the same level that the child would receive if the parents were living together. While expenditures of two-household divorced, separated, or single parent families are different from intact family households, it is very important that the children of this State, to the extent possible, not be forced to live in poverty because of family disruption, and that they be afforded the same opportunities available to children in intact families consisting of parents with similar financial means to those of their own parents.~~
- ~~(3) A number of authoritative economic studies measuring average child-rearing expenditures among families indicate that, although the average dollar amount devoted to child-rearing expenditures increases as the parents' incomes increase, the average percentage of parents' income devoted to child-rearing expenditures decreases as the parents' incomes increase. These studies also indicate that child-rearing expenditures in families are generally greater than what is minimally necessary to provide for the child's basic survival needs but, instead, are made in proportion to household income. These studies measure total, average child-rearing expenditures while also recognizing that household spending on behalf of children is intertwined with spending on adults for most large expenditure categories (e.g., housing, transportation) and that these expenditures cannot be disentangled, even with exhaustive financial affidavits from the parties.~~
- (4[2]) The Income Shares model, which is used by over ~~thirty (30)~~ [forty (40)] other states, is generally based on economic studies of child-rearing costs, including those of David Betson, Erwin Rothbarth, and Ernst Engel, and studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics involving expenditures for the care of children.
- (5[3]) The Child Support Guidelines established by this chapter were developed [and adjusted as needed] based upon:
 - (a) Studies of child-rearing costs conducted by David Betson, Erwin Rothbarth, and Ernst Engel which utilized information on child-rearing costs conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics;

(Rule 1240-2-4-.03, continued)

- (b) Comments on these Guidelines by advocacy groups, judges, child support referees [magistrates], attorneys, legislators, Title IV-D child support contractors and staff of the Tennessee Department of Human Services, and oral and written comments resulting from public hearings;
- (c) The work and input of the Tennessee Department of Human Services' Child Support Guidelines Task Force established in 2002. The Task Force was established to assist the Department in reviewing and considering changes to the existing Child Support Guidelines that were originally adopted in 1989 and based upon the Flat Percentage Model;
- (d) Review of the child support guidelines of other states;
- (e) Recommendations made to states generally by the United States Office of Child Support Enforcement regarding measurements of child-rearing costs and their use in establishing child support guidelines; and
- (f) The Income Shares Advisory Committee established in 2005 pursuant to 2005 Tenn. Pub. Acts 403[: and]
- [(g) A Task Force established in 2017 in order to address requirements outlined in the federal "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs" final rule of 2016, located at Fed. Reg. Vo. 81, No. 244 (Dec. 20, 2016).]

~~(6) — Assumptions and Methodology Used in the Income Shares Model.~~~~(a) — Determination of the Basic Child Support Obligation.~~

- ~~1. — The Income Shares Model incorporates a numerical schedule, designated in these Guidelines as the Child Support Schedule (CS Schedule or Schedule), found in Rule 1240-2-4-.09, that establishes the dollar amount of child support obligations corresponding to various levels of parents' combined Adjusted Gross Income and the number of children for whom the child support order is being established or modified.~~
- ~~2. — The Schedule is used to determine the basic child support obligation (BCSO), according to the rules in this chapter.~~
- ~~3. — Each parent's share of the BCSO is determined by prorating the child support obligation between the parents in the same ratios as each parent's individual Adjusted Gross Income is to the combined Adjusted Gross Income.~~
- ~~4. — The minimum BCSO upon which a child support obligation may be established is one hundred dollars (\$100) per month. The tribunal may deviate below this minimum BCSO in appropriate situations. See Rule 1240-2-4-.07(2)(f)6.~~
- ~~5. — If custody or guardianship of a child is awarded to a person or entity other than a parent of the child as defined in 1240-2-4-.02(15), the child support obligation shall be calculated on the Worksheet according to the rules for standard parenting, and each parent will be responsible for paying his/her share of the final obligation to the non-parent caretaker of the child. If only one parent is available, then that parent's income alone is considered in establishing the child support award. The income of a non-parent caretaker is not considered. If the tribunal is able to order both parents to pay support for the children, the tribunal shall assign each parent a pro rata share of the additional expenses.~~

(Rule 1240-2-4-.03, continued)

~~(b) — Child Support Schedule Assumptions.~~

- ~~1. — The Child Support Schedule is based on the combined Adjusted Gross Income of both parties.~~
- ~~2. — Taxation Assumptions.~~
 - ~~(i) — All income is earned income subject to federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).~~
 - ~~(ii) — The alternate residential parent will file as a single wage earner claiming one withholding allowance, and the primary residential parent claims the tax exemptions for the child.~~
 - ~~(iii) — The Schedule's combined obligation includes the tax adjustments for federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).~~
- ~~3. — The Schedule is based upon the 1996-1999 Consumer Expenditures Survey, conducted by the U.S. Bureau of Labor Statistics, and updated to 2003 levels by adjusting for the rise in the Consumer Price Index since 1996.~~
- ~~4. — Basic Expenses.~~
 - ~~(i) — The Schedule assumes that all families incur certain child-rearing expenses and includes in the basic child support obligation (BCSO) an average amount to cover these expenses for various levels of the parents' combined income and number of children. The bulk of these child-rearing expenses is comprised of housing, food, and transportation. The share of total expenditures devoted to clothing and entertainment is also included in the BCSO, but is relatively small compared to the other three items.~~
 - ~~(ii) — Basic educational expenses associated with the academic curriculum for a public school education, such as fees, books, and local field trips, are also included in the BCSO as determined by the CS Schedule.~~
 - ~~(iii) — The BCSO does not include the child's health insurance premium, work-related childcare costs, the child's uninsured medical expenses, special expenses, or extraordinary educational expenses because of the highly variable nature of these expenses among different families.~~
- ~~5. — Extraordinary Education Expenses.~~
 - ~~(i) — Extraordinary education expenses including, but not limited to, tuition, room and board, fees, books, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling are not included in the basic child support schedule.~~
 - ~~(ii) — Extraordinary educational expenses may be added to the presumptive child support order as a deviation.~~
- ~~6. — Special Expenses.~~

(Rule 1240-2-4-.03, continued)

- ~~(i) Special expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social or cultural development of a child that do not otherwise qualify as mandated expenses like health insurance premiums and work-related childcare costs.~~
- ~~(ii) Special expenses incurred for child-rearing which are quantified shall be considered and may be added by the tribunal to the PCSO as a deviation when this category of expenses exceeds seven percent (7%) of the monthly Basic Child Support Obligation (BCSO).~~
- ~~(c) In the Income Shares model, it is presumed that the primary residential parent (PRP) spends his or her share of the child support obligation directly on the child and that the alternate residential parent's (ARP) share is only one component of the total child support obligation.~~
- ~~(d) Adjustments to the BCSO:
 - ~~1. In addition to basic support set forth in the Schedule, the child support award shall include adjustments that account for each parent's pro-rata share of the child's health insurance premium costs, uninsured medical expenses, and work-related childcare costs, as provided in 1240-2-4-.04(8). These costs are not included in the Child Support Schedule because they are highly variable among cases.~~
 - ~~2. The BCSO shall also be adjusted based upon the parenting time of the ARP.~~~~

~~[(6[4]) Assumptions and Methodology Used in the Income Shares Model.~~

- ~~(a) Determination of the Basic Child Support Obligation.
 - ~~1. The Income Shares Model incorporates a numerical schedule, designated in these Guidelines as the CS Schedule or Schedule, found in Rule 1240-02-04-.09, that establishes the dollar amount of child support obligations corresponding to various levels of parents' combined AGI, the number of children for whom the child support order is being established or modified, and taking into consideration SSR requirements.~~
 - ~~2. The Schedule is used to determine the BCSO, according to the rules in this chapter.~~
 - ~~3. Each parent's share of the BCSO is determined by prorating the child support obligation between the parents in the same ratios as each parent's individual AGI is to the combined AGI.~~
 - ~~4. If custody or guardianship of a child is awarded to a person or entity other than a parent of the child as defined in 1240-02-04-.02(15), the child support obligation shall be calculated on the Worksheet according to the rules for standard parenting, and each parent will be responsible for paying his/her share of the final obligation to the non-parent caretaker of the child. If only one parent is available, then that parent's income alone is considered in establishing the child support award. The income of a non-parent caretaker is not considered. If the tribunal is able to order both parents to pay support for the children, the tribunal shall assign each parent a pro-rata share of the additional expenses.~~~~

(Rule 1240-2-4-.03, continued)

5. When a child is placed in State custody, the Department of Children's Services may set the initial child support order without using the worksheet.

(b) Child Support Schedule Assumptions.

1. The Child Support Schedule is based on the combined AGI of both parties.
2. Self Support Reserve (SSR).
 - (i) The guidelines include a SSR that ensures obligors have sufficient income to maintain a minimum standard of living based on 110% of the 2018 federal poverty level for one person (\$1,113 net income per month).
 - (ii) If the obligor's AGI falls within the shaded area of the CS Schedule and the SSR is used, the BCSO is computed using only the obligor's income. This shaded area incorporates a SSR of \$1,113 (110% net income of the 2018 federal poverty level for one person). In all other cases, the BCSO is computed using the combined AGIs of both parents.
 - (iii) If the obligation using only the obligor's monthly gross income is an obligation within the shaded area of the CS Schedule, that amount shall be compared to the obligor's proportionate share using both parents' monthly gross incomes. The lesser amount establishes the BCSO. If the SSR is applied, the obligor will not receive the parenting time credit.
3. Taxation Assumptions.
 - (i) All income is earned income subject to federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
 - (ii) The ARP will file as a single wage earner claiming one withholding allowance, and the PRP claims the tax exemptions for the child [or tax benefits associated with the child such as the Federal Earned Income Tax Credit (EITC).]
 - (iii) The Schedule's combined obligation includes the tax adjustments for federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
4. The Schedule is based upon the 1996-1999 Consumer Expenditures Survey, conducted by the U.S. Bureau of Labor Statistics, and updated to 2003 levels by adjusting for the rise in the Consumer Price Index since 1996.
 - (i) The Schedule has been evaluated as part of each guidelines review in consideration of the most current economic data on the cost of raising children, more current expenditures data and price level data, and changes in Tennessee incomes. This information does not overwhelmingly indicate that substantial changes to the Schedule are necessary.
 - (ii) The Schedule also incorporates the 2018 federal poverty level for one person based on the 2016 federal requirement for states to consider the obligor's subsistence needs.
5. Basic Expenses.

(Rule 1240-2-4-.03, continued)

- (i) The Schedule assumes that all families incur certain child-rearing expenses and includes in the BCSO an average amount to cover these expenses for various levels of the parents' combined income and number of children. The bulk of these child-rearing expenses is comprised of housing, food, and transportation. The share of total expenditures devoted to clothing and entertainment is also included in the BCSO but is relatively small compared to the other three items.
 - (ii) Basic educational expenses associated with the academic curriculum for a public school education, such as fees, books, and local field trips, are also included in the BCSO as determined by the Schedule.
 - (iii) The BCSO does not include the child's health insurance premium, work-related childcare costs, the child's uninsured medical expenses, special expenses, or extraordinary educational expenses because of the highly variable nature of these expenses among different families.
6. Extraordinary Education Expenses.
- (i) Extraordinary education expenses including, but not limited to, tuition, room and board, fees, books, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling are not included in the basic child support schedule.
 - (ii) Extraordinary educational expenses may be added to the presumptive child support order as a deviation.
7. Special Expenses.
- (i) Special expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social, or cultural development of a child that do not otherwise qualify as mandated expenses like health insurance premiums and work-related childcare costs.
 - (ii) Special expenses incurred for child rearing which are quantified shall be considered and may be added by the tribunal to the Presumptive Child Support Order (PCSO) as a deviation when this category of expenses exceeds seven percent (7%) of the monthly Basic Child Support Obligation (BCSO).
- (c) In the Income Shares model, it is presumed that the PRP spends his or her share of the child support obligation directly on the child and that the alternate residential parent's (ARP) share is only one component of the total child support obligation.
 - (d) Adjustments to the BCSO.
 - 1. In addition to basic support set forth in the Schedule, the child support award shall include adjustments that account for each parent's pro rata share of the child's health insurance premium costs, uninsured medical expenses, and work-related childcare costs, as provided in 1240-2-4-.04(8). These costs are not included in the Schedule because they are highly variable among cases.

(Rule 1240-2-4-.03, continued)

2. The BCSO shall also be adjusted based upon the parenting time of the ARP.]

~~(7) Revisions to the Child Support Schedule.~~

- ~~(a) The CS Schedule will be reviewed every four (4) years by the Department, as required by Federal law, and revised, if necessary, to account for changes in the Basic Support Obligation due to tax changes and/or to account for changes in child rearing costs as reported by the Consumer Expenditures Survey conducted by the U.S. Bureau of Labor Statistics and to reflect authoritative economic studies of child rearing costs. If significant changes in tax laws and child rearing costs warrant, the Department may review and revise the CS Schedule prior to the regular four (4) year review.~~
- ~~(b) Any revised CS Schedule published subsequent to the first Schedule appearing in Rule 1240-2-4-.09 will be incorporated by rule amendment, provided to the Administrative Office of the Courts for distribution to all Tennessee judicial tribunals, distributed by the Department to its Title IV-D Offices, and posted for use by the public on the Department's website at <http://www.state.tn.us/humanserv/> in the Department's Child Support Division link.~~

[(7[5])Revisions to the Child Support Schedule.

- (a) The CS Schedule will be reviewed by the Department, as required by T.C.A. § 36-5-101(e) and by Federal law, and revised, if necessary, to account for changes in the BCSO due to tax changes and/or to account for changes in child rearing costs as reported by the Consumer Expenditures Survey conducted by the U.S. Bureau of Labor Statistics and to reflect authoritative economic studies of child rearing costs. If significant changes in tax laws and child rearing costs warrant, the Department may review and revise the CS Schedule prior to the regular review.
- (b) Any revised CS Schedule published subsequent to the first Schedule appearing in Rule 1240-2-4-.09 will be incorporated by rule amendment, provided to the Administrative Office of the Courts for distribution to all Tennessee judicial tribunals, distributed by the Department to its Title IV-D Offices, and posted for use by the public on the Department's website.]

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(a)(12) and (15), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** New rule filed December 18, 1987; effective February 1, 1988. Amendment filed August 25, 1989; effective October 13, 1989. Amendment filed September 29, 1994; effective December 14, 1994. Amendment filed September 29, 2003; effective December 13, 2003. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Emergency rule filed March 3, 2005; effective through August 15, 2005. Amendment filed June 1, 2005; effective August 15, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-02-04-.04 DETERMINATION OF CHILD SUPPORT.

(1) Required Forms.

- (a) These rules contain a Child Support Worksheet, a Credit Worksheet, Instructions for both Worksheets, and the Child Support Schedule which shall be required to implement the child support order determination. [The Child Support Worksheet calculator can be found at the Department's website.]

(Rule 1240-2-4-.04, continued)

- (b) The use of the Worksheets promulgated by the Department is mandatory in order to ensure uniformity in the calculation of child support awards pursuant to the rules. ~~[A worksheet shall be used with the exception referenced in 1240-02-04-.04(h) below when a child is placed in State custody.]~~
 - (c) In the event that the language contained in the Worksheets, Instructions, or Schedule conflicts in any way with the language of subchapters 1240-2-4-.01 – .07, the language of those subchapters is controlling.
 - (d) The Credit Worksheet shall be used for listing information regarding a parent's qualified other children and/or for calculating the appropriate credit for support provided to a parent's other qualified children.
 - (e) The completed Worksheets must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
 - (f) Any child support obligation determined by calculations made using the Department Worksheets shall also be reflected in the tribunal's order, together with a description of any additional expenses the parent is to pay as part of the child's support as well as any deviations from the presumptive child support order.
 - (g) Worksheets, Instructions, and the Child Support Schedule, as promulgated by the Department, may be produced by the Department with different formatting and additional highlights for use by the courts, the bar, the public, Department personnel, and the Department's contractors.
- ~~[(h) When the child is placed in State custody, the Department of Children's Services may set the initial child support order without using the worksheet.]~~
- (2) In all cases, the top of the Child Support Worksheet shall be completed with the applicable case identifying information, including the names and dates of birth of the child for whom support is being determined in the case.

~~(3) — Gross income.~~

~~(a) — Determination of Gross Income.~~

~~1. — Gross income of each parent shall be determined in the process of setting the presumptive child support order and shall include all income from any source (before deductions for taxes and other deductions such as credits for other qualified children), whether earned or unearned, and includes, but is not limited to, the following:~~

- ~~(i) — Wages;~~
- ~~(ii) — Salaries;~~
- ~~(iii) — Commissions, fees, and tips;~~
- ~~(iv) — Income from self-employment;~~
- ~~(v) — Bonuses;~~
- ~~(vi) — Overtime payments;~~

(Rule 1240-2-4-.04, continued)

- ~~(vii) Severance pay;~~
- ~~(viii) Pensions or retirement plans including, but not limited to, Social Security, Veteran's Administration, Railroad Retirement Board, Keoughs, and Individual Retirement Accounts (IRAs);~~
- ~~(ix) Interest income;~~
- ~~(x) Dividend income;~~
- ~~(xi) Trust income;~~
- ~~(xii) Annuities;~~
- ~~(xiii) Net capital gains;~~
- ~~(xiv) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the Social Security Act, whether paid to the parent or to the child based upon the parent's account;~~
- ~~(xv) Workers compensation benefits, whether temporary or permanent;~~
- ~~(xvi) Unemployment insurance benefits;~~
- ~~(xvii) Judgments recovered for personal injuries and awards from other civil actions;~~
- ~~(xviii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash;~~
- ~~(xix) Prizes;~~
- ~~(xx) Lottery winnings; and~~
- ~~(xxi) Alimony or maintenance received from persons other than parties to the proceeding before the tribunal.~~

~~2. Imputed Income.~~

- ~~(i) Imputing additional gross income to a parent is appropriate in the following situations:
 - ~~(I) If a parent has been determined by a tribunal to be willfully and/or voluntarily underemployed or unemployed; or~~
 - ~~(II) When there is no reliable evidence of income; or~~
 - ~~(III) When the parent owns substantial non-income producing assets, the court may impute income based upon a reasonable rate of return upon the assets.~~~~
- ~~(ii) Determination of Willful and/or Voluntary Underemployment or Unemployment.~~

(Rule 1240-2-4-.04, continued)

~~— The Guidelines do not presume that any parent is willfully and/or voluntarily under or unemployed. The purpose of the determination is to ascertain the reasons for the parent's occupational choices, and to assess the reasonableness of these choices in light of the parent's obligation to support his or her child(ren) and to determine whether such choices benefit the children.~~

~~(I) — A determination of willful and/or voluntary underemployment or unemployment is not limited to choices motivated by an intent to avoid or reduce the payment of child support. The determination may be based on any intentional choice or act that adversely affects a parent's income. Criminal activity and/or incarceration shall not provide grounds for reduction of any child support obligation. Therefore, criminal activity and/or incarceration shall result in a finding of voluntary underemployment or unemployment under this section, and child support shall be awarded based upon this finding of voluntary underemployment or unemployment.~~

~~(II) — Once a parent that has been found to be willfully and/or voluntarily under or unemployed, additional income can be allocated to that parent to increase the parent's gross income to an amount which reflects the parent's income potential or earning capacity, and the increased amount shall be used for child support calculation purposes. The additional income allocated to the parent shall be determined using the following criteria:~~

~~I. — The parent's past and present employment; and~~

~~II. — The parent's education and training.~~

~~(III) — A determination of willful and voluntary unemployment or underemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit, for full-time service in the Armed Forces of the United States.~~

~~(iii) — Factors to be Considered When Determining Willful and Voluntary Unemployment or Underemployment.~~

~~— The following factors may be considered by a tribunal when making a determination of willful and voluntary underemployment or unemployment:~~

~~(I) — The parent's past and present employment;~~

~~(II) — The parent's education, training, and ability to work;~~

~~(III) — The State of Tennessee recognizes the role of a stay-at-home parent as an important and valuable factor in a child's life. In considering whether there should be any imputation of income to a stay-at-home parent, the tribunal shall consider:~~

~~I. — Whether the parent acted in the role of full-time caretaker while the parents were living in the same household;~~

~~II. — The length of time the parent staying at home has remained out of the workforce for this purpose; and~~

(Rule 1240-2-4-.04, continued)

~~III.—The age of the minor children.~~

~~(IV) A parent's extravagant lifestyle, including ownership of valuable assets and resources (such as an expensive home or automobile), that appears inappropriate or unreasonable for the income claimed by the parent;~~

~~(V) The parent's role as caretaker of a handicapped or seriously ill child of that parent, or any other handicapped or seriously ill relative for whom that parent has assumed the role of caretaker which eliminates or substantially reduces the parent's ability to work outside the home, and the need of that parent to continue in that role in the future;~~

~~(VI) Whether unemployment or underemployment for the purpose of pursuing additional training or education is reasonable in light of the parent's obligation to support his/her children and, to this end, whether the training or education will ultimately benefit the child in the case immediately under consideration by increasing the parent's level of support for that child in the future;~~

~~(VII) Any additional factors deemed relevant to the particular circumstances of the case.~~

~~(iv) Imputing Income When There is No Reliable Evidence of Income.~~

~~(I) When Establishing an Initial Order.~~

~~I.—If a parent fails to produce reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years for calculating retroactive support); and~~

~~II.—The tribunal has no reliable evidence of the parent's income or income potential;~~

~~III.—Then, in such cases, gross income for the current and prior years shall be determined by imputing annual gross income of thirty-seven thousand five hundred eight-nine dollars (\$37,589) for male parents and twenty-nine thousand three hundred dollars (\$29,300) for female parents. These figures represent the full-time, year-round workers' median gross income, for the Tennessee population only, from the American Community Survey of 2006 from the U.S. Census Bureau.~~

~~(II) When Modifying an Existing Order~~

~~I.—If a parent fails to produce reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support); and~~

~~II.—The tribunal has no reliable evidence of that parent's income or income potential;~~

(Rule 1240-2-4-.04, continued)

~~III.—After increasing the gross income of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year for each year since the support order was entered or last modified, the tribunal shall calculate the basic child support obligation using the increased income amount as that parent's gross income.~~

~~IV.—If the order to be modified is not an income shares order, and the parent who fails or refuses to provide reliable evidence of income was not required to produce evidence of income under the prior order, the tribunal shall determine that parent's income under the directions of subpart (iv)(1) above.~~

~~(III)—In either circumstance in subpart (iv)(1) or (II) above, upon motion to the tribunal served upon all interested parties pursuant to the Tennessee Rules of Civil Procedure, the parent may provide the reliable evidence necessary to determine the appropriate amount of support based upon this reliable evidence. Under this circumstance, the parent is not required to demonstrate the existence of a significant variance otherwise required for modification of an order under 1240-2-4-.05. In ruling on a proper motion, the tribunal may modify the amount of current support prospectively.~~

~~(IV)—Arrearages accrued or retroactive amounts due under an order based upon imputed income shall not be forgiven or modified under this section.~~

~~3.—Self-Employment Income:~~

~~(i)—Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, etc., less ordinary and reasonable expenses necessary to produce such income.~~

~~(ii)—Ordinary and Reasonable Expenses of Self-Employment Necessary to Produce Income:~~

~~(I)—Excessive promotional, excessive travel, excessive car expenses or excessive personal expenses, or depreciation on equipment, the cost of operation of home offices, etc., shall not be considered reasonable expenses.~~

~~(II)—Amounts allowed by the Internal Revenue Service for accelerated depreciation or investment tax credits shall not be considered reasonable expenses.~~

~~4.—Fringe Benefits:~~

~~(i)—Fringe benefits for inclusion as income or "in-kind" remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if they reduce personal living expenses.~~

~~(ii)—Such fringe benefits might include, but are not limited to, company car, housing, or room and board.~~

(Rule 1240-2-4-.04, continued)

- ~~(iii) — Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and Variable Housing Allowances (VHA) for service members are considered income for the purposes of determining child support.~~
- ~~(iv) — Fringe benefits do not include employee benefits that are typically added to the salary, wage, or other compensation that a parent may receive as a standard added benefit (e.g., employer-paid portions of health insurance premiums or employer contributions to a retirement or pension plan).~~

~~5. — Federal Benefits.~~

- ~~(i) — Federal benefits, including veteran's benefits and Social Security Title II benefits, received by a child shall be included as income to the parent on whose account the child's benefit is drawn and applied against the support obligation ordered to be paid by that parent. The child's benefit is only considered when it springs from the parent's account. For example, if a child is drawing benefits from the Mother's Social Security account, the amount of the child's benefit is added to the Mother's income, and the amount of the child's benefit is subtracted from the Mother's child support obligation. If the child's benefit is drawn from the child's own disability, the child's benefit is not added to either parent's income and not deducted from either parent's obligation.~~

~~(ii) — Child Support Greater Than the Benefit.~~

~~— If after calculating the parent's gross income as defined in 1240-2-4-.04(3), including the countable federal benefits in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is greater than the benefit paid on behalf of the child on that parent's account, then that parent shall be required to pay the amount exceeding the benefit as part of the child support award in the case.~~

~~(iii) — Child Support Equal to or Less Than the Benefit.~~

- ~~(I) — If after calculating the parent's gross income as defined in 1240-2-4-.04(3), including the countable benefit paid for the child, referred to in part 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is less than or equal to the benefit paid to the caretaker on behalf of the child on that parent's account, the child support obligation of that parent is met and no additional child support amount must be paid by that parent.~~

- ~~(II) — Any benefit amounts as determined by the Veteran's Administration or the Social Security Administration and sent to the caretaker by either agency for the child's benefit which are greater than the support ordered by the tribunal shall be retained by the caretaker for the child's benefit and shall not be used as a reason for decreasing the child support order or reducing arrearages.~~

(Rule 1240-2-4-.04, continued)

~~(iv) The tribunal shall make a written finding in the support order regarding the use of the federal benefit in the calculation of the child support obligation.~~

[(3) Gross income.

(a) Determination of Gross Income.

1. Gross income of each parent shall be determined in the process of setting the presumptive child support order and shall include all income from any source (before deductions for taxes and other deductions such as credits for other qualified children), whether earned or unearned, and includes, but is not limited to, the following:
 - (i) Wages;
 - (ii) Salaries;
 - (iii) Commissions, fees, and tips;
 - (iv) Income from self-employment;
 - (v) Bonuses;
 - (vi) Overtime payments;
 - (vii) Severance pay;
 - (viii) Pensions or retirement plans including, but not limited to, Social Security, Veterans Affairs Department, Railroad Retirement Board, Keoughs, and Individual Retirement Accounts (IRAs);
 - (ix) Interest income;
 - (x) Dividend income;
 - (xi) Trust income;
 - (xii) Annuities;
 - (xiii) Net capital gains;
 - (xiv) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the Social Security Act or from the Veterans Affairs Department, whether paid to the parent or to the child based upon the parent's account;
 - (xv) Workers compensation benefits, whether temporary or permanent;
 - (xvi) Unemployment insurance benefits;
 - (xvii) Judgments recovered for personal injuries and awards from other civil actions;
 - (xviii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash, or which can produce income such as real estate, or

(Rule 1240-2-4-.04, continued)

which reduces a parent's living expenses such as housing paid by others; in whole or in part;

- (xix) Inheritances that consist of cash or other liquid instruments, or which can be converted to cash, or which can produce income such as real estate;
- (xx) Prizes;
- (xxi) Lottery winnings;
- (xxii) Alimony or maintenance received from persons other than parties to the proceeding before the tribunal; and
- (xxiii) Actual income earned during incarceration by an inmate.

2. Imputed Income.

- (i) Imputing additional gross income to a parent is appropriate in the following situations:
 - (I) If a parent has been determined by a tribunal to be willfully underemployed or unemployed; or
 - (II) When there is no reliable evidence of income due to a parent failing to participate in a child support proceeding or a parent failing to supply adequate and reliable financial information in a child support proceeding; or
 - (III) When the parent owns substantial non-income producing assets, the court may impute income based upon a reasonable rate of return upon the assets.
- (ii) Determination of Willful Underemployment or Unemployment.

The Guidelines do not presume that any parent is willfully underemployed or unemployed. The purpose of the determination is to ascertain the reasons for the parent's occupational choices, to assess the reasonableness of these choices in light of the parent's obligation to support his or her child(ren), and to determine whether such choices benefit the children.

- (I) A determination of willful underemployment or unemployment is not limited to choices motivated by an intent to avoid or reduce the payment of child support.
 - I. The determination may be based on any intentional choice or act that adversely affects a parent's income.
 - II. Under the Guidelines, however, incarceration of a parent shall not be treated as willful underemployment or unemployment for the purpose of establishing or modifying a child support order.
- (II) Once a parent has been found to be willfully underemployed or unemployed, additional income can be allocated to that parent to

(Rule 1240-2-4-.04, continued)

increase the parent's gross income to an amount which reflects the parent's income potential or earning capacity, and the increased amount shall be used for child support calculation purposes. The additional income allocated to the parent shall be determined using the following criteria:

I. The parent's past and present employment; and

II. The parent's education and training.

(III) A determination of willful underemployment or unemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit for full-time service in the Armed Forces of the United States.

(iii) Factors to be Considered When Determining Willful Underemployment or Unemployment.

The following factors may be considered by a tribunal when making a determination of willful underemployment or unemployment:

(I) The parent's past and present employment;

(II) The parent's education, training, and ability to work;

(III) The State of Tennessee recognizes the role of a stay-at-home parent as an important and valuable factor in a child's life. In considering whether there should be any imputation of income to a stay-at-home parent, the tribunal shall consider:

I. Whether the parent acted in the role of full-time caretaker while the parents were living in the same household;

II. The length of time the parent staying at home has remained out of the workforce for this purpose; and

III. The age of the minor children.

(IV) A parent's extravagant lifestyle, including ownership of valuable assets and resources (such as an expensive home or automobile), that appears inappropriate or unreasonable for the income claimed by the parent;

(V) The parent's role as caretaker of a handicapped or seriously ill child of that parent, or any other handicapped or seriously ill relative for whom that parent has assumed the role of caretaker which eliminates or substantially reduces the parent's ability to work outside the home, and the need of that parent to continue in that role in the future;

(VI) Whether unemployment or underemployment for the purpose of pursuing additional training or education is reasonable in light of the parent's obligation to support his/her children and, to this end, whether the training or education will ultimately benefit the child in

(Rule 1240-2-4-.04, continued)

the case immediately under consideration by increasing the parent's level of support for that child in the future; and

- (VII) Any additional factors deemed relevant to the particular circumstances of the case.
- (iv) Imputing Income When There is No Adequate and Reliable Evidence of Income.
 - (I) When Establishing an Initial Order.
 - I. If a parent fails to produce adequate and reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years for calculating retroactive support); and
 - II. The tribunal has no adequate and reliable evidence of the parent's income or income potential;
 - III. Then, in such cases, the tribunal must take into consideration the specific circumstances of the parent to the extent known, including, but not limited to, the following factors:
 - A. Assets;
 - B. Residence;
 - C. Employment and earnings history;
 - D. Job skills;
 - E. Educational attainment;
 - F. Literacy;
 - G. Age;
 - H. Health;
 - I. Criminal record and other employment barriers;
 - J. Records of seeking work;
 - K. The local job market;
 - L. The availability of employers willing to hire the parents;
 - M. Prevailing earnings level in the local community; and
 - N. Other relevant background factors.
 - IV. If imputation of income is authorized, gross income for the current and prior years shall be determined by imputing annual gross income of forty-three thousand seven hundred sixty-one

(Rule 1240-2-4-.04, continued)

dollars (\$43,761) for male parents and thirty-five thousand nine hundred thirty-six dollars (\$35,936) for female parents. These figures represent the full time, year-round workers' median gross income, for the Tennessee population only, from the American Community Survey of 2016 from the U.S. Census Bureau.

(II) When Modifying an Existing Order

- I. If a parent fails to produce adequate and reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support); and
- II. The tribunal has no adequate and reliable evidence of that parent's income or income potential;
- III. Then, in such cases, the tribunal must take into consideration the specific circumstances of the parent to the extent known, including, but not limited to, the following factors:
 - A. Assets;
 - B. Residence;
 - C. Employment and earnings history;
 - D. Job skills;
 - E. Educational attainment;
 - F. Literacy;
 - G. Age;
 - H. Health;
 - I. Criminal record and other employment barriers;
 - J. Records of seeking work;
 - K. The local job market;
 - L. The availability of employers willing to hire the parents;
 - M. Prevailing earnings level in the local community; and
 - N. Other relevant background factors.
- IV. After increasing the gross income of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year for each year since the support order was entered or last modified, the tribunal shall calculate the BCSO using the increased income amount as that parent's gross income.

(Rule 1240-2-4-.04, continued)

- V. If the order to be modified is not an income shares order, and the parent who fails or refuses to provide reliable evidence of income was not required to produce evidence of income under the prior order, the tribunal shall determine that parent's income under the directions of subpart (iv)(I) above.
 - (III) In either circumstance in subpart (iv)(I) or (II) above, upon motion to the tribunal served upon all interested parties pursuant to the Tennessee Rules of Civil Procedure, the parent may provide the reliable evidence necessary to determine the appropriate amount of support based upon this reliable evidence. Under this circumstance, the parent is not required to demonstrate the existence of a significant variance otherwise required for modification of an order under 1240-02-04-.05. In ruling on a proper motion, the tribunal may modify the amount of current support prospectively.
 - (IV) Arrearages accrued or retroactive amounts due under an order based upon imputed income shall not be forgiven or modified under this section.
3. Self-Employment Income.
- (i) Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, etc., less ordinary and reasonable expenses necessary to produce such income.
 - (ii) Ordinary and Reasonable Expenses of Self-Employment Necessary to Produce Income.
 - (I) Excessive promotional expenses, excessive travel expenses, excessive car expenses or excessive personal expenses, or depreciation on equipment, the cost of operation of home offices, etc., shall not be considered reasonable expenses.
 - (II) Amounts allowed by the Internal Revenue Service for accelerated depreciation or investment tax credits shall not be considered reasonable expenses.
4. Fringe Benefits.
- (i) Fringe benefits for inclusion as income or "in-kind" remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if they reduce personal living expenses.
 - (ii) Such fringe benefits might include, but are not limited to, company car, housing, or room and board.
 - (iii) Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and Variable Housing Allowances (VHA) for service members are considered income for the purposes of determining child support.

(Rule 1240-2-4-.04, continued)

- (iv) Fringe benefits do not include employee benefits that are typically added to the salary, wage, or other compensation that a parent may receive as a standard added benefit (e.g., employer-paid portions of health insurance premiums or employer contributions to a retirement or pension plan).

5. Federal Benefits.

- (i) Federal benefits, including veteran's benefits and Social Security Title II benefits, received by a child shall be included as income to the parent on whose account the child's benefit is drawn and applied against the support obligation ordered to be paid by that parent. The child's benefit is only considered when it springs from the parent's account. For example, if a child is drawing benefits from the Mother's Social Security account, the amount of the child's benefit is added to the Mother's income, and the amount of the child's benefit is subtracted from the Mother's child support obligation. If the child's benefit is drawn from the child's own disability, the child's benefit is not added to either parent's income and not deducted from either parent's obligation.

- (ii) Child Support Greater Than the Benefit.

If after calculating the parent's gross income as defined in 1240-02-04-.04(3), including the countable federal benefits in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is greater than the benefit paid on behalf of the child on that parent's account, then that parent shall be required to pay the amount exceeding the benefit as part of the child support award in the case.

- (iii) Child Support Equal to or Less Than the Benefit.

- (I) If after calculating the parent's gross income as defined in 1240-02-04-.04(3), including the countable benefit paid for the child, referred to in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is less than or equal to the benefit paid to the caretaker on behalf of the child on that parent's account, the child support obligation of that parent is met and no additional child support amount must be paid by that parent.

- (II) Any benefit amounts as determined by the Veteran Affairs Department or the Social Security Administration and sent to the caretaker by either agency for the child's benefit which are greater than the support ordered by the tribunal shall be retained by the caretaker for the child's benefit and shall not be applied to prospective support or be used as a reason for decreasing the child support order.

- I. This provision is in reference to ongoing monthly, federal benefits and does not pertain to lump sum awards sent directly to the caretaker.

(Rule 1240-2-4-.04, continued)

- II. In such case as a lump sum award sent directly to a caretaker, if an arrearage exists, said lump sum shall be applied to the arrears balance and shall not be considered a retroactive modification of support.
 - III. Any lump sum payment over and above the arrears balance shall be retained by the caretaker for the benefit of the minor child and not applied to prospective support.
- (iv) The tribunal shall make a written finding in the support order regarding the use of the federal benefit in the calculation of the child support obligation.
- (b) Variable income such as commissions, bonuses, overtime pay, dividends, etc. shall be averaged over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income.
 - (c) Excluded from gross income are the following:
 1. Child support payments received by either parent for the benefit of children of another relationship; or
 2. Benefits received from means-tested public assistance programs such as, but not limited to:
 - (i) Families First, Temporary Assistance for Needy Families (TANF), or similar programs in other states or territories under Title IV-A of the Social Security Act;
 - (ii) Supplemental Nutrition Assistance Program (SNAP), also known as Food Stamps, or the value of food assistance provided by way of electronic benefits transfer procedures by the Food Stamp agency;
 - (iii) Supplemental Security Income (SSI) received under Title XVI of the Social Security Act;
 - (iv) Benefits received under Section 402(d) of the Social Security Act for disabled adult children of deceased disabled workers; and
 - (v) Low Income Heating and Energy Assistance Program (LIHEAP) payments.
 3. The child's income from any source, including, but not limited to, trust income and Social Security benefits drawn on the child's disability.
 4. Adoption Assistance subsidy under Tennessee's Interstate Compact on Adoption Assistance, found at T.C.A. § 36-1-201 et seq., or another state's adoption assistance subsidy which is based on the Adoption Assistance and Child Welfare Act (42 U.S.C. § 670 et seq.).
 - (d) Under no circumstance shall the tribunal fail to order a basic support obligation if the parent has non-exempt gross income. See Rule 1240-02-04-.03(4)(a)4.]
- (4) Adjustments to Gross Income for Self-Employed Parents.
 - (a) The Child Support Schedule includes deductions from a parent's gross income for the employee's share of the contributions for the first six and two-tenths percent (6.2%) in

(Rule 1240-2-4-.04, continued)

Federal Insurance Contributions Act (FICA) and one and forty-five hundredths (1.45%) in Medicare taxes. The full tax rate, fifteen and three-tenths percent (15.3%), is a total of twelve and four-tenths percent (12.4%) for social security (old-age, survivors, and disability insurance) and two and nine-tenths percent (2.9%) for Medicare (hospital insurance). All net earnings of at least four hundred dollars (\$400) are subject to the Medicare part. Employers pay one-half of an employee's FICA and Medicare taxes.

- (b) For a self-employed parent who is paying self-employment tax, an amount for FICA — six and two-tenths percent (6.2%) Social Security plus one and forty-five hundredths percent (1.45%) Medicare as of 1991, or any amount subsequently set by federal law as FICA tax — shall be deducted from that parent's gross income earned from self-employment, up to the amounts allowed under federal law, and actually paid by the parent.
- ~~(c) Social Security tax withholding (FICA) for high-income persons may vary during the year. Six and two-tenths percent (6.2%) is withheld on the first one hundred two thousand dollars (\$102,000) of gross earnings (for wage earners in 2008). A maximum of six thousand three hundred twenty-four dollars (\$6324) of FICA tax will be withheld in a year.~~
- ~~(d) Self-employed persons are required by law to pay the full FICA tax of twelve and four tenths percent (12.4%) up to the gross earnings limit of one hundred two thousand dollars (\$102,000) and the full Medicare tax rate of two and nine tenths percent (2.9%) on all earned income. One half of each amount is already accounted for in the BCSO amounts on the Schedule.~~
- [(c) Social Security tax withholding (FICA) for high-income persons may vary during the year. Six and two-tenths percent (6.2%) is withheld on the first one hundred twenty-eight thousand four hundred dollars (\$128,400) of gross earnings (for wage earners in 2018). A maximum of seven thousand nine hundred sixty dollars and eighty cents (\$7,960.80) of FICA tax will be withheld in a year.
- (d) Self-employed persons are required by law to pay the full FICA tax of twelve and four tenths percent (12.4%) up to the gross earnings limit of one hundred twenty-eight thousand four hundred dollars (\$128,400) and the full Medicare tax rate of two and nine tenths percent (2.9%) on all earned income. One half of each amount is already accounted for in the BCSO amounts on the Schedule. The additional Medicare Tax of nine tenths percent (0.9%) applies to an individual's Medicare wages that exceed two hundred thousand dollars (\$200,000) per year.]
- (e) Any self-employment tax paid up to one-half of the maximum amounts due in a year shall be deducted from gross income as part of the calculation of a parent's Adjusted Gross Income, as indicated in Part II of the CS Worksheet.
- (f) When calculating credits for other qualified children under paragraph (5) below, any self-employment tax paid shall also be deducted on the Credit Worksheet from a parent's gross income for the purposes of calculating a theoretical child support order.
- (g) The percentages and dollar amounts established or referenced in this paragraph (4) with respect to the payment of self-employment taxes shall be adjusted by the Department or by the tribunal, as necessary, as relevant changes occur in the federal tax laws.

- (5) Adjustments to Gross Income for Qualified Other Children.

(Rule 1240-2-4-.04, continued)

- (a) In addition to the adjustments to gross income for self-employment tax provided in 1240-2-4-.04(4) above, credits for either parent's other children, who are qualified under this subparagraph, shall be considered by the tribunal for the purpose of reducing the parent's gross income. Adjustments are available for a child:
 - 1. For whom the parent is legally responsible; and
 - 2. The parent is actually supporting; and
 - 3. Who is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.
- (b) Children for whom support is being determined in the case under consideration, step-children, and other minors in the home that the parent has no legal obligation to support shall not be considered in the calculation of this credit.
- (c) To consider a parent's qualified other children for credit, a parent must present documentary evidence of the parent-child relationship to the tribunal. By way of example, and not by limitation, documentary evidence could include a birth certificate showing the child's name and the parent's name, or a court order establishing the parent-child relationship.
- (d) Use of Credits.
 - 1. Credits against income are available for all of the parent's other children who meet the qualifications in subparagraph (a) above including, but not limited to: a child being supported in the parent's home; a child being supported by the parent under a child support order in another case; and/or a child who does not live in the parent's home and is receiving support from the parent, but not pursuant to a court order.
 - 2. Credits against income for other qualified children are calculated and recorded on the Credit Worksheet and then entered on the Child Support Worksheet for the purpose of reducing the parent's gross income on the Child Support Worksheet. However, the credit amounts are not subtracted from the parent's gross income on the Credit Worksheet when calculating a theoretical child support under this paragraph (5).
- (e) Calculation of Credit for Qualified Other Children.
 - 1. "In-Home" Children.
 - (i) To receive a credit against gross income for qualified other children whose primary residence is with the parent seeking credit, but who are not part of the child support order being determined, the parent must establish a legal duty of support and that the child resides with the parent fifty percent (50%) or more of the time.
 - (l) By way of example, and not by limitation, documents that may be used to establish that the parent and child share the same residence include the child's school or medical records showing the child's address and the parent's utility bills mailed to the same address, court orders reflecting the parent is the primary residential parent or that the parent shares the parenting time of the child 50% of the time.

(Rule 1240-2-4-.04, continued)

- (II) Children may be deemed to be living in the parent's household though living away from the parent to attend private school [Kindergarten through grade 12].
 - (ii) The available credit against gross income for either parent's qualified "in-home" children is seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent's gross income less any self-employment taxes paid, the total number of qualified other children living in the parent's home, and the Schedule.
- 2. "Not-In-Home" Children.
 - (i) To receive a credit against gross income for child support provided for qualified other children whose primary residence is not in the home of the parent seeking credit, that is, the child resides with this parent less than fifty percent (50%) of the time, the parent must establish the legal duty of support and provide documented proof of support paid for the other child consistently over a reasonable and extended period of time prior to the initiation of the proceeding that is immediately under consideration by the tribunal, but in any event, such time period shall not be less than twelve (12) months.
 - (ii) "Documented Proof of Support" includes:
 - (I) Physical evidence of monetary payments to the child's caretaker, such as canceled checks or money orders.
 - (II) Evidence of payment of child support under another child support order, such as a payment history from a tribunal clerk or child support office or from the Department's internet child support payment history.
 - (III) Evidence of "in kind" remuneration such as food, clothing, diapers or formula which has been reduced to a monetary amount approved by the court in the qualified other child's case or affirmed by the receiving parent in the other case.
 - (iii) The available credit against gross income for either parent's qualified "not-in-home" children is the actual documented monetary support of the qualified other children, averaged to a monthly amount of support paid over the most recent twelve (12) month period up to a maximum of seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent's gross income less any self-employment taxes paid, the total number of qualified other children living less than fifty percent (50%) of the time in the parent's home, and the Schedule.
- 3. The credits allowed pursuant to this subparagraph shall be calculated according to the instructions in this chapter alone, using the Credit Worksheet.
- 4. The amount of a theoretical order allowed as a credit against gross income under part 1 or 2 above is subject to the limitation of 1240-2-4-.07(2)(g).

(Rule 1240-2-4-.04, continued)

5. An order may be modified to reflect a change in the number of children for whom a parent is legally responsible only upon compliance with the significant variance requirement of 1240-2-4-.05.

(6) The Schedule of Basic Child Support Obligations.

~~(a) Rule 1240-2-4-.09 contains the Schedule of Basic Child Support Obligations (BCSO). The Schedule of Basic Child Support Obligations (the "Child Support Schedule" or "CS Schedule") shall be used to determine the combined obligation of both parents for the support of their children based upon their monthly combined Adjusted Gross Income and the number of children who are the subject of the child support determination. The CS Schedule, in chart form, displays the amount of the BCSO prior to adjustments for parenting time and additional expenses and is presumed correct for the combined income of the parents and the number of children for whom support is being determined.~~

[(a) Rule 1240-02-04-.09 contains the CS Schedule which shall be used to determine the combined obligation of both parents for the support of their children based upon their monthly combined AGI and the number of children who are the subject of the child support determination. However, if the obligor's AGI falls within the shaded area of the CS Schedule, a comparison must be done to determine if the BCSO is computed using only the obligor's income. The CS Schedule, in chart form, displays the amount of the BCSO prior to adjustments for parenting time and additional expenses and is presumed correct for the combined income of the parents and the number of children for whom support is being determined.]

(b) Rounding Rule for Determination of BCSO.

When the combined Adjusted Gross Income falls between amounts shown in the Schedule, round up to the next amount of combined Adjusted Gross Income. The rounded-up number shall be used to determine the BCSO from the CS Schedule for the number of children for whom support is being determined.

(7) Adjustment for Parenting Time.

(a) These Guidelines presume that, in Tennessee, when parents live separately, the children will typically reside primarily with one parent, the PRP, and stay with the other parent, the ARP, a minimum of every other weekend from Friday to Sunday, two (2) weeks in the summer, and two (2) weeks during holidays throughout the year, for a total of eighty (80) days per year. The Guidelines also recognize that some families may have different parenting situations and, thus, allow for an adjustment in the child support obligation, as appropriate, in compliance with the criteria specified below.

(b) Parenting Time.

1. The adjustment is based upon the ARP's number of days of parenting time with the children in the case under consideration.
2. Fifty-Fifty / Equal-Parenting Situations.

In this situation, there is no PRP and/or ARP designation based upon parenting time. Accordingly, the PRP / ARP designation will be made as follows, solely for the purpose of calculating the parenting time adjustment:

- (i) Fifty-Fifty / Equal-Parenting.

(Rule 1240-2-4-.04, continued)

The ~~Father~~ [Father or Parent 2] is deemed the ARP when calculating the parenting time adjustment solely for an equal parenting situation.

(ii) ~~Fifty-Fifty / Equal-Parenting Combined with Split Parenting.~~

The ~~Father~~ [Father or Parent 2] is deemed the ARP when calculating the parenting time adjustment for an equal parenting situation in conjunction with a split parenting situation.

(iii) ~~Fifty-Fifty / Equal-Parenting Combined with Standard Parenting.~~

The ARP in the standard parenting situation will also be the ARP in the equal parenting situation when calculating the parenting time adjustment for an equal parenting situation in conjunction with a standard parenting situation.

~~3. No more than one (1) day of credit for parenting time can be taken in any twenty-four (24) hour period, i.e., only one parent can take credit for parenting time in one twenty-four (24) hour period. Except in extraordinary circumstances, as determined by the tribunal, partial days of parenting time that are not consistent with this definition shall not be considered a "day" under these Guidelines. An example of extraordinary circumstances would include a parenting situation where the ARP is scheduled to pick up the child after school three (3) or more days a week and keep the child until eight (8) o'clock p.m. This three (3) day period of routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.~~

~~4. Average Parenting Time:~~

~~If there are multiple children for whom support is being calculated, and the ARP is spending a different amount of time with each child, then an annual average of parenting time with all of the children shall be calculated. For example, if the ARP has sixty-seven (67) days of parenting time per year with Child A, eighty-four (84) days of parenting time per year with Child B, and one hundred thirty-two (132) days of parenting time per year with Child C, then the parenting time adjustment would be calculated based upon ninety-four (94) days of parenting time $[67 + 84 + 132 = 283 / 3 = 94]$. For this purpose, standard rounding rules apply.~~

~~[3. No more than one (1) day of credit for parenting time can be taken in any twenty-four (24) hour period, i.e., only one parent can take credit for parenting time in one twenty-four (24) hour period. Except in extraordinary circumstances, as determined by the tribunal, partial days of parenting time that are not consistent with this definition shall not be considered a "day" under these Guidelines. Routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.~~

~~4. Average Parenting Time.~~

~~If there are multiple children for whom support is being calculated, and the ARP is spending a different amount of time with each child, then an annual average of parenting time with all of the children shall be calculated. For example, if the ARP has sixty-seven (67) days of parenting time per year with Child A, eighty-four (84) days of parenting time per year with Child B, and one hundred thirty-two~~

(Rule 1240-2-4-.04, continued)

(132) days of parenting time per year with Child C, then the parenting time adjustment would be calculated based upon ninety-four (94) days of parenting time $[67 + 84 + 132 = 283 / 3 = 94]$. The Income Shares Worksheet formula will automatically calculate this average by using the actual number of days spent with each child. For this purpose, standard rounding rules apply.]

- ~~(c) In cases of split parenting, both parents are eligible for a parenting time adjustment for the child(ren) for whom the parent is the ARP.~~
- ~~(d) In a non-parent caretaker situation, neither parent is eligible for a parenting time adjustment.~~
- ~~(e) Parenting Time Adjustments are not mandatory, but presumptive. The presumption may be rebutted in a case where the circumstances indicate the adjustment is not in the best interest of the child.~~
- ~~(f) Due to the method for calculation of the adjustment, it is anticipated, in a case where the PRP has greater income than the ARP and the ARP has a high level of parenting time with the child, that support may be due from the PRP to the ARP to assist with the expenses of the children during the times spent with the ARP. In this circumstance, a support payment from the PRP to the ARP is allowed.~~
- [(c) In cases of split parenting, both parents are eligible for a parenting time adjustment for the child(ren) for whom the parent is the ARP unless a SSR is applied.
- (d) In a non-parent caretaker situation, neither parent is eligible for a parenting time adjustment. However, a SSR may be applicable.
- (e) Parenting time adjustments are not mandatory, but presumptive. The presumption may be rebutted in a case where the circumstances indicate the adjustment is not in the best interest of the child.
- (f) Due to the method for calculation of the adjustment, it is anticipated, in a case where the PRP has greater income than the ARP and the ARP has a high level of parenting time with the child, that support may be due from the PRP to the ARP to assist with the expenses of the children during the times spent with the ARP. In this circumstance, a support payment from the PRP to the ARP is allowed. The SSR is also considered in this circumstance.]
- (g) The automated child support worksheet provided by the Department will automatically calculate all parenting time adjustments when the user enters the requested information. No manual calculation is required, however, instructions for manual calculation are provided in these rules. See: Rule 1240-2-4-.08(2)(c) 5.
- (h) Reduction in Child Support Obligation for Additional Parenting Time.
 1. If the ARP spends ninety-two (92) or more days per calendar year with a child, or an average of ninety-two (92) days with all applicable children, an assumption is made that the ARP is making greater expenditures on the child during his/her parenting time for transferred costs such as food and/or is making greater expenditures for child-rearing expenses for items that are duplicated between the two (2) households (e.g., housing or clothing). A reduction to the ARP's child support obligation may be made to account for these transferred and duplicated expenses, as set forth in this chapter. The amount of the additional expenses is determined by using a mathematical formula that changes according to the

(Rule 1240-2-4-.04, continued)

number of days the ARP spends with the child and the amount of the BCSO. The mathematical formula is called a "variable multiplier."

2. Upon reaching the threshold of ninety-two (92) days, the variable multiplier shall be applied to the BCSO, which will increase the amount of the BCSO in relation to the ARP's parenting time, in order to account for the child-rearing expenses incurred by the ARP during parenting time. These additional expenses are divided between the parents according to each parent's PI. The PRP's share of these additional expenses represents an amount owed by the PRP to the ARP and is applied as a credit against the ARP's obligation to the PRP.
3. The presumption that more parenting time by the ARP results in greater expenditures which should result in a reduction to the ARP's support obligation may be rebutted by evidence.
4. Calculation of the Parenting Time Credit.
 - (i) First, the variable multiplier is determined by multiplying a standard per diem of .0109589 [2 / 182.5] by the ARP's parenting time determined pursuant to paragraph (7)(b) above. For example, the 94 days of parenting time calculated in the example from ~~paragraph (7)(b)4(i)~~ [part (7)(b)4 above] is multiplied by .0109589, resulting in a variable multiplier of 1.0301366 [94 x .0109589].
 - (ii) Second, the variable multiplier calculated in subpart (i) above is applied to the amount of the parties' total BCSO, which results in an adjusted BCSO. For example, application of the variable multiplier determined above for ninety-four (94) days of parenting time to a BCSO of one thousand dollars (\$1000) would result in an adjusted BCSO of one thousand thirty dollars and fourteen cents (\$1030.14) [$\1000×1.0301366].
 - (iii) Third, the amount of the BCSO is subtracted from the adjusted BCSO. The difference is the child-rearing expenses associated with the ARP's additional parenting time. In the example above, the additional child-rearing expenses associated with the ninety-four (94) days of parenting time would be thirty dollars and fourteen cents (\$30.14) [$\$1030.14 - \1000].
 - (iv) The additional child-rearing expenses determined in subpart (iii) above are pro-rated between the parents according to each parent's percentage of income (PI). The PRP's share of these additional expenses is applied as an adjustment against the ARP's pro-rata share of the original BCSO. For instance, if the PRP's PI is forty percent (40%), the PRP's share of the additional expenses in the example above would be twelve dollars and six cents (\$12.06) [$\$30.14 \times 40\%$]. The twelve dollars and six cents (\$12.06) is applied as a credit against the ARP's share of the BCSO, resulting in a child support obligation for the ARP of five hundred eighty-seven dollars and ninety-four cents ($\$587.94$) [$\$1000 \times 60\% = \$600 - \12.06].
 - (v) Once the BCSO is reduced for parenting time, only one parent will owe a BCSO. Once it is determined who that one parent is, that parent's AGI and number of children for whom support is being determined shall be checked against the "shaded area" to determine if the SSR applies to that parent. If it does, the BCSO shall be the lower of the amount from (iv) or the shaded area based on the obligor's AGI and number of children for whom support

(Rule 1240-2-4-.04, continued)

is being determined. In the example above, (iv) indicates that the ARP's share of the BCSO is five hundred eighty-seven dollars and ninety-four cents (\$587.94). If the ARP's income is four thousand eight hundred ninety dollars (\$4,890) per month, the ARP's income does not fall into the shaded area and no additional adjustment is made. If the circumstance is as described in (f) where the PRP owes the ARP, which can result from the calculation if the PRP has greater income than the ARP and the ARP has a high level of parenting time with the child, then the BCSO shall be the lower of the PRP's BCSO from (iv) and the PRP's AGI using the shaded area and the number of children for whom support is being determined.]

- (i) Increase in Child Support Obligation for Less Parenting Time.
1. If the ARP spends sixty-eight (68) or fewer days per calendar year with the child(ren) in the case, or an average of sixty-eight (68) days with all applicable children, the ARP's child support obligation may be increased for the lack of parenting time. The first step in calculating the increase is to determine the number of days fewer than sixty-nine (69) the ARP spends with the child and then divide this number of days by three hundred sixty-five (365). For example, if the ARP has sixty-eight (68) days of parenting time, the percentage of days is 0.002739726 [69 – 68 = 1; 1/365].
 - ~~2. The second step is to multiply the percentage of days by the ARP's share of the BCSO. For example, if the ARP's share of the BCSO is one thousand two hundred dollars (\$1,200), and the parenting time is sixty-eight (68) days, the increased share of support is three dollars and twenty-nine cents (\$3.29) [0.002739726 x \$1,200 = \$3.29].~~
 - [2. The second step is to multiply the percentage of days by the ARP's share of the BCSO. For example, if the ARP's share of the BCSO is one thousand two hundred dollars (\$1,200), and the parenting time is sixty-eight (68) days, the increased share of support is three dollars and twenty-nine cents (\$3.29) [0.002739726 x \$1,200 = \$3.29]. If the ARP's share of the BCSO is adjusted for the SSR, the percentage of days would also be multiplied to the ARP's share of the BCSO.]
 3. The increased share of support is added to the ARP's share of the BCSO resulting in the adjusted BCSO. Continuing the example from above, the ARP's increased BCSO is one thousand two hundred three dollars and twenty-nine cents (\$1,203.29). [\$1,200 + \$3.29]
 4. The presumption that less parenting time by the ARP should result in an increase to the ARP's support obligation may be rebutted by evidence.
 - (i) In an action to modify an existing child support order to reflect a change in parenting time, the parent seeking the credit must prove a significant variance pursuant to 1240-2-4-.05 when comparing the current order to the proposed order with application of the parenting time adjustment.

(8) Adjustments for Additional Expenses.

- (a) The CS Schedule does not include the cost of the child's health insurance premium, uninsured medical expenses, or work-related childcare costs.

(Rule 1240-2-4-.04, continued)

1. The additional expenses for the child's health/dental insurance premium, recurring uninsured medical expenses, and work-related childcare shall be included in the calculations to determine child support.
2. The amount of the cost for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare shall be determined as indicated below in subparagraphs (b), (c), and (d) and added to the BCSO as "Additional Expenses" or "add-ons."
3. The total amount of the cost for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare shall be divided between the parents pro rata based upon the PI of each parent to determine the total Presumptive Child Support Order and shall be included in the written order of the tribunal together with the amount of the BCSO.
4. If the health insurance premium and/or the work-related child care is/are being paid by the ARP, the payment shall be reflected in the child support order to identify the amount and nature of the obligation, but shall not be included in the ARP's income assignment. The order shall require that these expenses continue to be paid by the ARP in the same manner as they were being paid prior to the instant action.
5. Amounts paid by a non-parent caretaker for either child care or health care expenses shall be included in the calculation for payment by the parents.

~~6. Amounts paid by a step-parent shall not be considered in the calculation.~~

- [6. The amount of the health, vision, and dental care insurance premium paid for the benefit of the child(ren), such as a parent or step-parent who carries coverage for the child(ren), may be included and credited in the worksheet under that respective parent's column.]

~~(b) Health Insurance Premiums.~~

- ~~1. If health and/or dental insurance that provides for the health care needs of the child can be obtained by a parent at reasonable cost, then an amount to cover the cost of the premium shall be added to the BCSO as indicated above in subparagraph (a).~~
- ~~2. In determining the amount to be added to the order for this cost, only the amount of the insurance cost attributable to the children who are the subject of the support order shall be included.~~
- ~~3. If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current action for support is not available to be verified, the total cost to the parent paying the premium shall be pro-rated by the number of persons covered so that only the cost attributable to the children who are the subject of the order under consideration is included. Enter the monthly cost on the Child Support Worksheet in the column of the parent paying the premium. If health insurance coverage is provided for the children at issue at no additional cost to the parent, no amount for this expense should be included on the Worksheet.~~

(Rule 1240-2-4-.04, continued)

- ~~4. Eligibility for or enrollment of the child in TennCare or Medicaid shall not satisfy the requirement that the child support order provide for the child's health care needs.~~

~~[(b) Health Insurance Premiums.~~

- ~~1. If health insurance that provides for the health care needs of the child can be obtained by a parent at reasonable cost, then an amount to cover the cost of the premium(s) shall be added to the BCSO as indicated above in subparagraph (a).~~
- ~~2. In determining the amount to be added to the order for this cost, only the amount of the insurance cost attributable to the children who are the subject of the support order shall be included.~~
- ~~3. If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current action for support is not available to be verified, the total cost to the parent paying the premium shall be pro-rated by the number of persons covered so that only the cost attributable to the children who are the subject of the order under consideration is included. Enter the monthly cost on the Child Support Worksheet in the column of the parent paying the premium. If health insurance coverage is provided for the children at issue at no additional cost to the parent, no amount for this expense should be included on the Worksheet.]~~

(c) Work-Related Childcare Expenses.

1. Childcare expenses necessary for either parent's employment, education, or vocational training that are determined by the tribunal to be appropriate, and that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together, shall be averaged for a monthly amount and entered on the Worksheet in the column of the parent initially paying the expense.
2. If a childcare subsidy is being provided pursuant to a means-tested public assistance program, only the amount of the childcare expense actually paid by either parent or the non-parent caretaker shall be included in the calculation.
3. If either parent or the non-parent caretaker is the provider of childcare services to the child for whom support is being determined, the value of those services shall not be added to the basic child support obligation when calculating the support award.
4. The childcare expense shall be paid to the childcare provider by the parent incurring the expense. The other parent's pro rata share of the expense shall be included in the calculation that results in the child support order.

(d) Uninsured Medical Expenses.

1. The child's uninsured medical expenses including, but not limited to, deductibles, co-pays, dental, orthodontic, counseling, psychiatric, vision, hearing and other medical needs not covered by insurance are not included in the basic child support schedule and shall be the financial responsibility of both parents.
2. If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, a specific dollar amount shall be added

(Rule 1240-2-4-.04, continued)

to the basic child support obligation to cover those established expenses. These expenses shall be pro-rated between the parents according to each parent's percentage of income.

3. If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, a specific dollar amount shall not be added to the basic child support obligation but the court order shall specify that these expenses shall be paid by the parents as incurred according to each parent's percentage of income unless some other division is specifically ordered by the tribunal.
4. If a parent fails to pay his/her pro rata share of the child's uninsured medical expenses, as specified in the child support order, within a reasonable time after receipt of evidence documenting the uninsured portion of the expense, the other parent, the non-parent caretaker, the State, or its IV-D contractors may enforce payment of the expense by any legal action permitted by law.
5. Every child support order shall specify how the parents are to pay both known and unknown medical expenses as they are incurred.

(e) Calculations for Additional Expenses.

1. The amounts paid by each parent and by a non-parent caretaker, where applicable, for the child's health insurance premium, recurring uninsured medical expenses, and/or work-related childcare costs shall be entered on the Child Support Worksheet to be used in calculating the total additional expenses.
2. Each parent's pro-rata share of all additional expenses paid by the other parent and/or non-parent caretaker shall be calculated using each parent's PI.

(9) Adjusted Support Obligation (ASO).

- (a) In standard parenting situations, the ASO is the parent's share of the BCSO owed to the other parent or non-parent caretaker plus the parent's share of any additional expense paid by the other parent and/or non-parent caretaker for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare; or
- (b) In split parenting situations, the ASO is each parent's BCSO for the children in the other parent's primary care plus each parent's share of any additional expense paid by the other parent for the children's health insurance premium, recurring uninsured medical expenses, and work-related childcare.
- (c) If a parenting time adjustment has been calculated in any case, that parent's share of the BCSO is adjusted as specified in 1240-2-4-.04(7), then each parent's ASO is calculated as indicated above in either subparagraph (a) or (b).
- (d) In standard parenting situations, after consideration of additional expenses, the PRP's ASO may exceed the ARP's ASO. In such circumstances, it is permissible for a child support obligation to be paid by the PRP to the ARP. [See also 1240-2-4-.04(7)(h)]

- (10) No adjustment to gross income shall be made in the calculation of a child support obligation which seriously impairs the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.

(Rule 1240-2-4-.04, continued)

(11) Presumptive Child Support Order.

- (a) The Presumptive Child Support Order (PCSO) is the result of the calculations under these Guidelines, rounded to the nearest whole dollar, and is the amount of support for which the obligor is responsible prior to consideration of any deviations.
- (b) Deviations from this amount must be supported by written findings in the support order, as required by 1240-2-4-.07(1).
- ~~(c) The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.~~
- ~~(d) Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly, or monthly basis.~~
- ~~[(c) The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order except when the child is placed in State custody and the initial child support order is set by the Department of Children's Services without the Worksheet.~~
- ~~(d) Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semimonthly, or monthly basis.]~~

[(12) Minimum Child Support Order.

- ~~(a) It is the obligation of all parents to contribute to the support of their children with a minimum child support order of at least one hundred (\$100) per month unless as indicated in parts (b) and (d) below.~~
- ~~(b) This provision does not apply:
 - ~~1. If the obligor's only source of income is Supplemental Security Income (SSI);~~
 - ~~2. When the federal benefit for a child results in a calculation of support owed to be less than the minimum amount; or~~
 - ~~3. When the parenting time adjustment results in an amount less than the minimum child support order.~~~~
- ~~(c) The Tribunal shall make a written finding upon evidence submitted and taking all circumstances into consideration to set the current obligation at the minimum order amount.~~
- ~~(d) In its discretion, the Court may deviate from the minimum child support order by either setting a higher or lower support order.]~~

Authority: T.C.A. §§4-5-202, 36-5-101(a), 36-5-101(a)(1), 36-5-101(e), 36-5-103(f), 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. §§ 652 and 667; and 45 C.F.R. §§ 302.56, 303.8 and 303.31.
Administrative History: New rule filed August 25, 1989; effective October 13, 1989. Amendment filed September 29, 1994; effective December 14, 1994. Amendment filed July 22, 1997; effective October 5, 1997. Amendment filed September 29, 2003; effective December 13, 2003. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Emergency rule filed March 3, 2005; effective through August 15, 2005. Amendment filed June 1, 2005; effective August 15, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective

(Rule 1240-2-4-.04, continued)

date of rule June 26, 2006. On July 10, 2008, the Government Operations Committee stayed amendments filed May 8, 2008; to be effective July 22, 2008; new effective date August 15, 2008.

1240-02-04-.05 MODIFICATION OF CHILD SUPPORT ORDERS.

- ~~(1) Beginning on the effective date of these rules, all modifications shall be calculated under the Income Shares Guidelines, whether the action was pending before the effective date or filed after the effective date, where a hearing which results in an order modifying support is held after the effective date of these rules.~~
- ~~(2) Significant Variance Required for Modification of Order.~~
- ~~(a) Unless a significant variance exists, as defined in this section, a child support order is not eligible for modification; provided, however, the necessity of providing for the child's health care needs shall be a basis for modification regardless of whether a modification in the amount of child support is warranted by other criteria.~~
- ~~(b) For all orders that were established or modified before January 18, 2005, under the flat percentage guidelines, and are being modified under the income shares provisions for the first time, a significant variance is defined as:~~
- ~~1. At least a fifteen percent (15%) change in the gross income of the ARP; and/or~~
 - ~~2. A change in the number of children for whom the ARP is legally responsible and actually supporting; and/or~~
 - ~~3. A child supported by this order becoming disabled; and/or~~
 - ~~4. The parties voluntarily entering into an agreed order to modify support in compliance with these Rules, and submitting completed worksheets with the agreed order; and~~
 - ~~5. At least a fifteen percent (15%) change between the amount of the current support order and the proposed amount of the obligor parent's pro rata share of the BCSO if the current support is one hundred dollars (\$100) or greater per month and at least fifteen dollars (\$15) if the current support is less than one hundred dollars (\$100) per month; or~~
 - ~~6. At least a seven and one-half percent (7.5% or 0.075) change between the amount of the current support order and the amount of the obligor parent's pro rata share of the BCSO if the tribunal determines that the Adjusted Gross Income of the parent seeking modification qualifies that parent as a low-income provider.~~
- ~~(c) For all orders that were established or modified January 18, 2005 or after, under the income shares guidelines, a significant variance is defined as at least a fifteen percent (15%) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order or, if the tribunal determines that the Adjusted Gross Income of the parent seeking modification qualifies that parent as a low-income provider, at least a seven and one-half percent (7.5% or 0.075) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order.~~
- ~~(d) Low Income Provider.~~
- ~~For purposes of modification of orders, a low income provider is a person who:~~

(Rule 1240-2-4-.05, continued)

- ~~1. Is not willfully and voluntarily unemployed or underemployed when working at his/her full capacity according to his/her education and experience; and~~
 - ~~2. Has an Adjusted Gross Income at or below the federal poverty level for a single adult.
 - ~~(i) As of the effective date of the rules, the federal poverty level for a single adult is ten thousand four hundred dollars (\$10,400) annual gross income, which shall remain in effect until updated by the Department.~~
 - ~~(ii) Updated information regarding the federal poverty standards will be available on the Department's website at www.state.tn.us/humanserv.~~~~
 - ~~(3) To determine if a modification is possible, a child support order shall first be calculated on the Child Support Worksheet using current evidence of the parties' circumstances. If the current child support order was calculated using the flat percentage guidelines, compare the existing ordered amount of current child support to the proposed amount of the ARP's pro-rata share of the basic child support obligation. If the current child support order was calculated using the income shares guidelines, compare the presumptive child support order amounts in the current and proposed orders. Do not include the amount of any previously ordered deviations or proposed deviations in the comparison. If a significant variance exists between the two amounts, such a variance would justify the modification of a child support order unless, in situations where a downward modification is sought, the obligor is willfully and voluntarily unemployed or underemployed, or except as otherwise restricted by paragraph (5) below or 1240-2-4-.04(10) above.~~
 - ~~(4) The tribunal shall not refuse to consider modification of a current support order relating to the payment of prospective support on the basis that the party requesting modification has accumulated an arrears balance, unless the arrearage is the result of the intentional actions by the party.~~
- [(1) All modifications shall be calculated under the Income Shares Guidelines.
- (2) Significant Variance Required for Modification of Order.
- (a) Unless a significant variance exists, as defined in this section, a child support order is not eligible for modification; provided, however, the necessity of providing for the child's health care needs shall be a basis for modification regardless of whether a modification in the amount of child support is warranted by other criteria.
 - (b) A significant variance is defined as at least fifteen percent (15%) difference in the current support obligation and the proposed support obligation.
 - (c) For all orders modified [effective date of this rule filing] through [effective date of this rule filing + 180 days], for the case to be modified per the current Guidelines, there must be a change of circumstances, such as income or number of children to support, in addition to at least a fifteen percent (15%) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order.
 - (d) For all orders modified on or after [effective date of this rule filing + 181 days], for the case to be modified per the current Guidelines, there must be a at least a fifteen percent (15%) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order.

(Rule 1240-2-4-.05, continued)

- (3) Within fifteen (15) business days of when the Title IV-D agency learns that the obligor will be incarcerated for more than one hundred and eighty (180) calendar days, a notice may be sent to both parties informing them of the right to request the State to review and, if appropriate, adjust the order consistent with this section.
- (4) To determine if a modification is possible, a child support order shall first be calculated on the Child Support Worksheet using current evidence of the parties' circumstances. If the current child support order was calculated using the flat percentage guidelines, compare the existing ordered amount of current child support to the proposed amount of the ARP's pro-rata share of the BCSO. If the current child support order was calculated using the income shares guidelines, compare the PCSO amounts in the current and proposed orders. Do not include the amount of any previously ordered deviations or proposed deviations in the comparison. If a significant variance exists between the two amounts, such a variance would justify the modification of a child support order unless, in situations where a downward modification is sought, the obligor is willfully and voluntarily unemployed or underemployed, or except as otherwise restricted by paragraph (5) below or 1240-02-04-.04(10) above.]
- (5) Upon a demonstration of a significant variance, the tribunal shall increase or decrease the support order as appropriate in accordance with these Guidelines unless the significant variance only exists due to a previous decision of the tribunal to deviate from the Guidelines and the circumstances that caused the deviation have not changed. If the circumstances that resulted in the deviation have not changed, but there exist other circumstances, such as an increase or decrease in income, that would lead to a significant variance between the amount of the current order, excluding the deviation, and the amount of the proposed order, then the order may be modified.
- ~~(6) An order may be modified to reflect a change in the number of children for whom a parent is legally responsible, a parenting time adjustment, and work-related childcare only upon compliance with the significant variance requirement specified in 1240-2-4-.05.~~
- ~~(7) Modification of Orders in Split Parenting Cases and Cases Where Parenting Time is Divided on a 50/50/Equal Basis:
 - ~~(a) If an order was established or modified under the Income Shares guidelines between January 18, 2005 and April 1, 2005, in a case with split parenting or a case in which parenting time is divided on a 50/50/equal basis, the order may be modified without compliance with the significant variance requirement only for the purpose of correcting a calculation error resulting from application of the rules implemented on January 18, 2005.~~
 - ~~(b) Any arrears which may have accumulated under any such order as originally established or modified under the Income Shares guidelines may be recalculated consistent with the amount of the child support obligation as modified pursuant to this part.~~~~
- ~~(8) No ordered child support is subject to modification as to any time period or any amounts due prior to the date that an action for modification is filed and notice of the action has been mailed to the last known address of the opposing parties. Any payment or installment of support under any child support order on or after the date it is due is a judgment by operation of law with the full force, effect, and attributes of a judgment, including the ability to be enforced, and is entitled as a judgment to full faith and credit. This provision applies to all child support orders issued in all Tennessee courts, including but not limited to circuit, chancery, and juvenile courts and all other tribunals with jurisdiction to modify child support.~~

~~whether the order originated under an action taken by the authority of Tennessee Code Annotated Titles 36 or 37, or the equivalent law in any other state.~~

[(6) Minimum Child Support Order.

- (a) It is the obligation of all parents to contribute to the support of their children with a minimum child support order of at least one hundred (\$100) per month unless as indicated in parts (b) and (d) below.
 - (b) This provision does not apply:
 - 1. If the obligor's only source of income is Supplemental Security Income (SSI);
 - 2. When the federal benefit for a child results in a calculation of support owed to be less than the minimum amount; or
 - 3. When the Parenting Time Adjustment results in an amount less than the minimum child support order.
 - (c) The Tribunal shall make a written finding upon evidence submitted and taking all circumstances into consideration to set the current obligation at the minimum order amount.
 - (d) In its discretion, the Court may deviate from the minimum child support order by either setting a higher or lower support order.
- (7) An order may be modified to reflect a change in the number of children for whom a parent is legally responsible, a parenting time adjustment, and work-related childcare only upon compliance with the significant variance requirement specified in Rule 1240-02-04-.05.
- (8) No ordered child support is subject to modification as to any time period or any amounts due prior to the date that an action for modification is filed and notice of the action has been mailed to the last known address of the opposing parties. Any payment or installment of support under any child support order on or after the date it is due is a judgment by operation of law with the full force, effect, and attributes of a judgment, including the ability to be enforced, and is entitled as a judgment to full faith and credit. This provision applies to all child support orders issued in all Tennessee courts, including but not limited to circuit, chancery, and juvenile courts and all other tribunals with jurisdiction to modify child support, whether the order originated under an action taken by the authority of Tennessee Code Annotated Titles 36 or 37, or the equivalent law in any other state. When a lump sum award of a federal benefit is sent directly to a caretaker, if an arrearage exists, said lump sum shall be applied to the arrears balance and shall not be considered a retroactive modification of support.]

Authority: T.C.A. §§ 4-5-202, 36-5-101(a)(1), 36-5-101(e), 36-5-103(f), 37-1-151, 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. § 666, 667; and 45 C.F.R. §§ 302.56 and 303.8. **Administrative History:** Original rule filed November 4, 2004; effective January 18, 2005. Emergency rule filed March 3, 2005; effective through August 15, 2005. Amendment filed June 1, 2005; effective August 15, 2005. Emergency rule filed October 14, 2005; effective through March 28, 2006. Amendment filed January 6, 2006; effective March 22, 2006. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006. On July 10, 2008, the Government Operations Committee stayed amendments filed May 8, 2008; to be effective July 22, 2008; new effective date August 15, 2008.

1240-02-04-.06 RETROACTIVE SUPPORT.

(Rule 1240-2-4-.06, continued)

~~(1) Unless the rebuttal provisions of Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e) have been established by clear and convincing evidence provided to the tribunal, then, in cases in which initial support is being set, a judgment must be entered to include an amount of monthly support due up to the date that an order for current support is entered:~~

~~(a) From the date of the child's birth:~~

~~1. In paternity cases; or,~~

~~2. Where the child has been voluntarily acknowledged by the child's putative father as provided in Tennessee Code Annotated § 24-7-113, or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act, or, as applicable;~~

~~(b) From the date:~~

~~1. Of separation of the parties in a divorce or in an annulment; or~~

~~2. Of abandonment of the child and the remaining spouse by the other parent in such cases; or~~

~~3. Of physical custody of the child by a parent or non-parent caretaker.~~

[(1) Unless the rebuttal provisions of Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e) have been established by clear and convincing evidence provided to the tribunal, then, in cases in which initial support is being set, a judgment must be entered to include an amount of monthly support due up to the date that an order for current support is entered.

(2) Retroactive child support shall not be awarded for a period of more than five (5) years from the date the action for support is filed unless the court determines, for good cause shown according to Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e), that a different award of retroactive child support is in the interest of justice. The burden to show that a longer time period of retroactive support is in the interest of justice is on the PRP.]

(2[3]) Deviations from the presumption that a judgment for retroactive support shall be awarded back to the date of birth of the child, the date of the separation of the parties, or the date of abandonment of the child shall be supported by written findings in the tribunal's order that include:

(a) The reasons the tribunal, pursuant to Tennessee Code Annotated §§ 36-2-311(a)(11)(A) or 36-5-101(e)(1)(C), deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines; and

(b) The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and

(c) A written finding by the tribunal that states how, in its determination,

1. Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and

2. The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

(Rule 1240-2-4-.06, continued)

- (3[4]) The retroactive support amount shall be calculated as follows, using the Guidelines in effect at the time of the hearing on retroactive support:
- (a) For the monthly BCSO, apply the Guidelines in effect at the time of the order, using the Child Support Worksheet. Use the average monthly income of both parents over the past two (2) years as the amount to be entered for "monthly gross income," unless the tribunal finds that there is adequate evidence to support a different period of time for use in the calculation and makes such a finding in its order. Do not include any current additional expenses on the retroactive worksheet. Complete the worksheet for the retroactive monthly amount, and multiply the amount shown on the worksheet as the "Final Child Support Order" times the number of months the tribunal has determined to be the appropriate period for retroactive support.
 - (b) An additional amount may be added onto the judgment for retroactive support calculated above in subparagraph (a) to account for the ARP's share of amounts paid by the primary residential parent for childcare, the child's health insurance premium, and uninsured medical expenses over the retroactive period under consideration, and other expenses allowed under Tennessee Code Annotated § 36-2-311.
 - (c) Add the total amount from subparagraph (a) above to the amount from subparagraph (b) for the total retroactive support due. The retroactive support amount as calculated in subparagraphs (a) and (b) above is presumed to be correct unless rebutted by either party.
 - (4) A periodic payment amount shall be included in the support order, in addition to any prospective amount of current support, to eliminate the retroactive judgment for support within a reasonable time. Payment of the monthly amount as ordered shall be considered compliance with the retroactive order, however, the department may use additional means of collection to reduce this judgment without regard to the timeliness of the periodic payment.

Authority: T.C.A. §§ 4-5-202, 36-2-311, 36-5-101(a), 36-5-101(e), 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** Original rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006. On July 10, 2008, the Government Operations Committee stayed amendments filed May 8, 2008; to be effective July 22, 2008; new effective date August 15, 2008.

1240-02-04-.07 DEVIATIONS FROM THE CHILD SUPPORT GUIDELINES.

- (1) Consideration of the Child's Best Interests; Written Findings to Support the Deviation.
 - (a) The amounts of support established by these Guidelines are rebuttable.
 - (b) The tribunal may order as a deviation an amount of support different from the amount of the presumptive child support order if the deviation complies with the requirements of this paragraph (1) and with this chapter. The amount or method of such deviation is within the discretion of the tribunal provided, however, the tribunal must state in its order the basis for the deviation and the amount the child support order would have been without the deviation. In deviating from the Guidelines, primary consideration must be given to the best interest of the child for whom support under these Guidelines is being determined.
 - (c) When ordering a deviation from the presumptive amount of child support established by the Guidelines, the tribunal's order shall contain written findings of fact stating:

(Rule 1240-2-4-.07, continued)

1. The reasons for the change or deviation from the presumptive amount of child support that would have been paid pursuant to the Guidelines; and
 2. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
 3. How, in its determination,
 - (i) Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
 - (ii) The best interests of the child for whom support is being determined will be served by deviation from the presumptive guideline amount.
- (d) No deviation in the amount of the child support obligation shall be made which seriously impairs the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.
- (2) Deviation from the Guidelines may be appropriate for reasons in addition to those previously established in 1240-2-4-.01 – .06 when the tribunal finds it is in the best interest of the child, in accordance with the requirements of paragraph (1) above and the following procedures:
- (a) Consideration of Needs of the Children and Income and Expenses of the Parents for Purposes of Deviation.
 1. In making its determination regarding a request for deviation pursuant to this chapter, the tribunal shall consider all available income of the parents as defined by this chapter and shall make a written finding that an amount of child support other than the amount calculated under the Guidelines is reasonably necessary to provide for the needs of the minor child or children for whom support is being determined in the case immediately under consideration.
 2. If the circumstances that supported the deviation cease to exist, the child support order may be modified to eliminate the deviation irrespective of compliance with the significant variance requirement of 1240-2-4-.05.
 - ~~(b) In cases where the child is in the legal custody of the Department of Children's Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from the presumptive child support order if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent(s), and the parent's need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose.~~
 - ~~(c) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation of such costs by deviation from the PCSO, taking into consideration the circumstances of the respective parties as well as which parent moved and the reason that the move was made.~~
 - [(b) In cases where the child is in the legal custody of the Department of Children's Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from

(Rule 1240-2-4-.07, continued)

the Presumptive Child Support Order (PCSO) if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent(s), and the parent's need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose. At the tribunal's discretion, an initial order may be established by the Department of Children's Services without the necessity of a Worksheet.

- (c) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation of such costs by deviation from the PCSO, taking into consideration the circumstances of the respective parties as well as which parent moved and the reason that the move was made.]

- (d) Extraordinary Expenses.

The Schedule includes average child rearing expenditures for families based upon the parents' monthly combined income and number of children. Extraordinary expenses are in excess of these average amounts and are highly variable among families. For these reasons, extraordinary expenses are considered on a case-by-case basis in the calculation of support and are added to the basic support award as a deviation so that the actual amount of the expense is considered in the calculation of the final child support order for only those families actually incurring the expense. These expenses may be, but are not required to be, divided between the parents according to each parent's PI.

1. Extraordinary Educational Expenses.

- (i) Extraordinary educational expenses may be added to the presumptive child support as a deviation. Extraordinary educational expenses include, but are not limited to, tuition, room and board, lab fees, books, fees, and other reasonable and necessary expenses associated with special needs education or private elementary and/or secondary schooling that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.
- (ii) In determining the amount of deviation for extraordinary educational expenses, scholarships, grants, stipends, and other cost-reducing programs received by or on behalf of the child shall be considered.
- (iii) If a deviation is allowed for extraordinary educational expenses, a monthly average of these expenses shall be based on evidence of prior or anticipated expenses and entered on the Worksheet in the deviation section.

2. Special Expenses.

- (i) Special expenses incurred for child rearing which can be quantified may be added to the child support obligation as a deviation from the PCSO. Such expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social or cultural development of a child, but that are not otherwise required to be used in calculating the child support order as are health insurance premiums and work-related childcare costs.

(Rule 1240-2-4-.07, continued)

- (ii) A portion of the basic child support obligation is intended to cover average amounts of these special expenses incurred in the rearing of a child. When this category of expenses exceeds seven percent (7%) of the monthly BCSO, then the tribunal shall consider additional amounts of support as a deviation to cover the full amount of these special expenses.
- (e) In instances of extreme economic hardship, such as in cases involving extraordinary medical needs not covered by insurance or other extraordinary special needs for the child of a parent's current family [child living in the home with the parent for whom the parent is legally responsible], deviation from the Guidelines may be considered when the tribunal finds the deviation supported by the criteria of 1240-2-4-.07(1). In such cases, the tribunal must consider all resources available for meeting such needs, including those available from agencies and other adults.

~~(f) Deviation from Guidelines Amount for Low-Income Persons.~~

- ~~1. The tribunal may consider the low income of the primary residential parent or the alternate residential parent as a basis for deviation from the guideline amounts.~~
- ~~2. The tribunal shall consider all non-exempt sources of income available to each party and all expenses actually paid by each party.~~
- ~~3. The party seeking a low-income deviation must present to the tribunal documentation of all his/her income and expenses or provide sworn statements of all his/her income and expenses in support of the requested deviation.~~
- ~~4. The tribunal shall make a written finding in its order that the deviation from the Guidelines based upon the low income and reasonable expenses of a party is clearly justified and shall make the necessary written findings pursuant to paragraph (1) above.~~
- ~~5. For purposes of this subparagraph, a parent is considered to be a low-income person if his/her annual gross income is at or below the federal poverty level for a single person as established in 1240-2-4-.05(2)(d).~~
- ~~6. Under no circumstance shall the tribunal fail to order a basic support obligation if the parent has non-exempt gross income. See Rule 1240-2-4-.03(6)(a)4.~~

~~[(f) Unless all gross income is exempt, the tribunal must order a basic support obligation. See Rule 1240-02-04-.03(4)(a)4.]~~

~~(g) Statutory Limitation on the Child Support Obligation – Rebuttal and Deviation.~~

1. When the presumptive child support order exceeds the amount found by multiplying a net income of ten thousand dollars (\$10,000) by the percentages set out below, pursuant to Tennessee Code Annotated § 36-5-101(e)(1)(B), a PRP seeking support in excess of the amount provided by the applicable percentage must prove by a preponderance of the evidence that more than this amount is reasonably necessary to provide for the needs of the child.

The percentages are:

- (i) One child = Twenty-one percent (21%), [or two thousand one hundred dollars (\$2100)];

(Rule 1240-2-4-.07, continued)

- (ii) Two children = Thirty-two percent (32%), [or three thousand two hundred dollars (\$3200)];
- (iii) Three children = Forty-one percent (41%), [or four thousand one hundred dollars (\$4100)];
- (iv) Four children = Forty-six percent (46%), [or four thousand six hundred dollars (\$4600)]; and
- (v) Five or more children = Fifty percent (50%), [or five thousand dollars (\$5000)]

2. Application of Statutory Threshold to Child Support Determination.

- (i) If the PCSO calculated under these rules exceeds the amount specified above for the number of children for whom support is being calculated, then the amount of the PCSO shall be limited to the amount specified above for the number of children for whom support is being calculated, absent the rebuttal provided for in part 1.
- (ii) If the PRP proves the need for support in excess of the amount provided for in part 1, the tribunal shall add an appropriate amount to the PCSO of the ARP as a deviation.
- (iii) The court may require that sums paid pursuant to this subparagraph be placed in an educational or other trust fund for the benefit of the child.

~~(h) — Hardship Provisions Due to Modification of Order.~~

- ~~1. — Any time following the effective date of these Rules when a tribunal is considering modification of an order initially established under Tennessee's Flat Percentage Guidelines, and the tribunal finds a significant variance between the amount of the existing child support order and the amount of the proposed child support order calculated under this chapter, which change results from the application of the guidelines rather than from the change in the income and/or circumstances of the parties, then the tribunal may modify the current child support order up to the full amount of the variance or may apply a hardship deviation as described below in parts 2-4.~~
- ~~2. — For orders being modified as described in part 1 immediately above, the tribunal may deviate from the amount of child support required by the Income Shares Model and limit the amount of the upward or downward modification if:~~
 - ~~(i) — A deviation is supported in writing in the order by the criteria in 1240-2-4-.07(1); and~~
 - ~~(ii) — The tribunal finds that the change in the amount of child support caused by the transition to Income Shares will create a hardship either to:~~
 - ~~(I) — The recipient of the support who will have a substantial decrease of previously ordered support; or~~
 - ~~(II) — The payor who will have a substantial increase of previously ordered support.~~

(Rule 1240-2-4-.07, continued)

- ~~3. It is not the intent or purpose of these guidelines to reduce the lifestyle the child(ren) enjoyed under the previous guidelines merely by the application of the income shares guidelines. Rather, the intent is to appropriately allocate the financial responsibilities of the parties with regard to the child(ren) while considering the status quo of the parties. Accordingly, the tribunal shall consider the following factors in determining whether a hardship will be created by the application of the income shares guidelines:~~
- ~~(i) Whether the significant variance is created solely by the application of the income shares guidelines or whether it also includes a significant change in the income of either or both of the parents~~
 - ~~(ii) Whether the parent has incurred fixed expenses based on the amount of support previously ordered, including but not limited to mortgage payments, automobile payments, and other long-term financial obligations;~~
 - ~~(iii) The standard of living the child(ren) enjoyed as a result of receiving the current level of support. In making this determination the tribunal shall consider the amount actually incurred by the PRP for basic expenses comparing the actual basic expenses incurred with the BCSO set forth by the guidelines. If the tribunal finds that the actual amount incurred for basic expenses exceeds the presumed BCSO and that the actual amount incurred is reasonable considering the relative incomes of the parents the tribunal may use the actual expenses as the BCSO.~~
 - ~~(iv) If the child(ren) incurred Extraordinary Educational Expenses or Special Expenses that were previously included in the support amount determined under the prior guidelines, the tribunal may consider those expenses if the application of the guidelines does not adequately take said expenses into account. The tribunal may also make an equitable division of these expenses so as to maintain the status quo with regard to the financial obligations of each party.~~
 - ~~(v) If the current order for support includes provisions for allocating the cost of medical and / or dental insurance and uninsured medical expenses, the tribunal may compare the allocation of said expenses under the application of the guidelines with the allocation under the order.~~
- ~~4. The hardship deviation, if allowed, cannot be utilized in a later action to create a significant variance.~~
- ~~5. No modification under this hardship provision shall be made to the extent that it would seriously impair the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.~~

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(a)(12) and (15), 71-1-132, 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** Original rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-02-04-.08 WORKSHEETS AND INSTRUCTIONS.

- (1) General Instructions.

(Rule 1240-2-4-.08, continued)

- (a) The Child Support Worksheet and Credit Worksheet provided by the Department are mandatory for use in calculating the appropriate child support obligation under these Guidelines. The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order [except in cases where the child is in state custody. See 1240-02-04-.03(4)(a)6].
 - (b) The Child Support Worksheet, Credit Worksheet, Instructions for Worksheets, and Child Support Schedule are part of the Tennessee Child Support Guidelines [and can be found on the Department's website]. In the event that the language contained in the Worksheets, Instructions or CS Schedule conflicts in any way with the language of subchapters 1240-02-04-.01 – .07, the language of those subchapters is controlling.
 - (c) The designations in the Instructions correspond to the designations on the Worksheet, including parts and line numbers, to allow simple correlation of the Instructions to the Worksheets. The headings for each part are only for ease of identification of the various parts on the Worksheet.
 - (d) Use of Columns on the Worksheets.
 1. Column A shall be used for the **Mother's** [Mother's or Parent 1's] information.
 2. Column B shall be used for the **Father's** [Father's or Parent 2's] information.
 3. Column C shall be used for the non-parent Caretaker's information.
- (2) Instructions for Child Support Worksheet.
- (a) Part I – Identification.
 1. In Part I of the Child Support Worksheet, enter the case specific information on the top section of the form: name of **mother** [Mother or Parent 1] and **father** [Father or Parent 2] (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable), name and date of birth of each child for whom support is being determined, and the number of days each child spends with each parent and/or non-parent caretaker.
 2. If the parents spend an equal amount of time with any child, enter one hundred eighty-two point five (182.5) days for each parent with that child.
 3. If calculating support owed by both parents to a non-parent caretaker, enter both TCSES numbers and both docket numbers on the same line, separated by a forward slash (/).
 - (b) Part II – Adjusted Gross Income.
 1. Monthly Gross Income. [Rule 1240-2-4-.04]
 - (i) Line 1 – Enter each parent's monthly gross income in the appropriate column. Do not include child support payments received on behalf of other children or benefits received from means-tested public assistance programs.

(Rule 1240-2-4-.08, continued)

- (ii) Line 1a – Social Security Benefit for Child – Enter in the parent’s column the amount of any social security benefit paid to a child on the account of that parent.
 - (iii) Line 1b – Self-Employment Tax. [Rule 1240-2-4-.04(4)]

Enter on Line 1b of this Worksheet the average monthly amount of any self-employment tax paid by the parent.
 - (iv) Line 1c – To the amount on Line 1, add the amount on Line 1a and subtract the amount on Line 1b. Enter the result on Line 1c.
2. Line 1d / 1e – Adjustments Against Gross Income for Qualified Other Children. [Rule 1240-2-4-.04(5)]
- Adjustments shall be considered for either parent for qualified other children who are receiving support from the parent. A parent seeking credit for qualified other children must enter all pertinent information on the Credit Worksheet in order to calculate the correct amount of the credit. Instructions for the Credit Worksheet are below in Rule 1240-2-4-.08(3)].
- (i) Line 1d - For qualified other children living in the home of the parent fifty percent (50%) or more of the time, enter in the appropriate column on Line 1d the amount of the credit from Line 5 of the Credit Worksheet.
 - (ii) Line 1e - For qualified other children living in the home of the parent less than fifty percent (50%) of the time, enter in the appropriate column on Line 1e the amount of the credit from Line 10b of the Credit Worksheet.
3. Line 2 – Adjusted Gross Income (AGI). [Rule 1240-2-4-.02(1)].
- Subtract any amounts on Lines 1d and 1e from Line 1c. Enter the remainder as each individual parent’s AGI in the appropriate column of Line 2.
4. Line 2a – Combined Adjusted Gross Income (AGI). [Rule 1240-2-4-.02(1)].
- Add together the amounts on Line 2, Columns A and B, to arrive at the combined AGI and enter this amount in the space provided on Line 2a.
5. Line 3 – Percentage Share of Income (PI). [Rule 1240-2-4-.02(19) and .04]
- Calculate the individual parent’s percentage share (PI) of the combined Adjusted Gross Income by dividing each parent’s Line 2 by the combined figure on Line 2a. Enter the resulting percentages on Line 3 in Column A and B as appropriate. The sum of Line 3, Column A and Column B, must equal one hundred percent (100%).
- (i) For this purpose, standard rounding rules apply.
 - (ii) If application of standard rounding rules should cause the total of both parent’s PI to exceed 100%, the lower PI should be rounded down and the higher PI should be rounded up.
- [6. Line 3a – Means-Tested Income. [Rule 1240-02-04-.04(3)(c)2]

(Rule 1240-2-4-.08, continued)

Means-tested income is a payment available to people who can demonstrate that their income is below specified limits, such as Supplemental Security Income (SSI) received under Title XVI of the Social Security Act.

- (i) A 'Y' for Yes should be placed on the worksheet if the parent has no other source of income other than means-tested income.
- (ii) Support should be set at zero if the only source of income for the obligor is means-tested.]

(c) Part III – Each Parent's Share of the BCSO.

1. Line 4 – Basic Child Support Obligation (BCSO). [Rule 1240-2-4-.02(5), .04(6) and .09]

(i) Standard Parenting.

- (I) Determine the "Basic Child Support Obligation" from the CS Schedule based upon the combined Adjusted Gross Income of the parents from Line 2a and the number of children for whom support is being determined. Enter the amount on Line 4 in the column of the PRP.

- (II) An amount will be entered in only one column on Line 4.

(ii) Split Parenting.

- (I) A BCSO shall be calculated for each parent based upon the combined Adjusted Gross Income of the parents from Line 2a and the number of children living more than 50% of the time in the household of that parent.

- (II) An amount shall appear in each parent's column on Line 4.

(iii) Fifty-fifty/Equal Parenting.

- (I) Except as provided below in item (iii)(II) and subpart (iv), the **Mother** [Mother or Parent 1] assumes the role of PRP for all children in fifty-fifty/equal parenting situations for purposes of calculating the BCSO, therefore, the BCSO for these children shall be entered in the **Mother's** [Mother's or Parent 1's] column.

- ~~(II) When calculating support in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation, the BCSO for the child(ren) in the fifty-fifty/equal parenting situation will be assigned to the Father in situations where he is the PRP for all other children in the case under consideration.~~

- [(II) When calculating support in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation, the BCSO for the child(ren) in the fifty-fifty/equal parenting situation will be assigned to the Father or Parent 2 in situations where the Father or Parent 2 is the PRP for all other children in the case under consideration.]

(iv) Non-parent Caretaker Situations.

(Rule 1240-2-4-.08, continued)

- (I) If only one parent is available, a BCSO shall be calculated based upon the Adjusted Gross Income of that parent.
 - (II) If both parents are available, a BCSO shall be calculated based upon the combined Adjusted Gross Income of both parents.
 - (III) The amount calculated pursuant to item (I) or (II) above shall be entered in the column of the non-parent caretaker on Line 4.
 - (v) When the combined Adjusted Gross Income falls between two amounts on the Schedule, round up to the next higher amount. Use the rounded-up number to determine the BCSO on the CS Schedule for the number of children for whom support is being determined. [Rule 1240-2-4-.04(6)(b)]
2. Line 4a – Share of BCSO Owed. [Rule 1240-2-4-.02(19), (22) and .04]
- (i) Standard Parenting.
 - (I) The ARP's share of the BCSO owed to the PRP shall be calculated by multiplying the BCSO in the column of the PRP on Line 4 by the ARP's PI from Line 3. The result shall be placed in the ARP's column on Line 4a. [However, if the obligor's adjusted gross income on Line 2 falls within the shaded area of the CS Schedule and is used in Part II of the worksheet, the BCSO is computed using only the obligor's income and shall not be multiplied.]
 - (II) No amount shall be calculated for the PRP. A zero (\$0.00) amount shall be entered in the PRP's column.
 - (ii) Split Parenting.
 - (I) Each parent's share of the BCSO entered on Line 4 in the column of the other parent shall be calculated by multiplying the BCSO by the parent's PI from Line 3.
 - I. **Mother's [Mother's or Parent 1's]** child support obligation for the children for whom the **Father [Father or Parent 2]** is the PRP is calculated by multiplying the BCSO entered in **Father's [Father's or Parent 2's]** column on Line 4 by the **Mother's [Mother's or Parent 1's]** PI from Line 3.
 - II. **Father's [Father's or Parent 2's]** child support obligation for the children for whom the **Mother [Mother or Parent 1]** is the PRP is calculated by multiplying the BCSO entered in **Mother's [Mother's or Parent 1's]** column on Line 4 by the **Father's [Father's or Parent 2's]** PI from Line 3.
 - (II) An amount shall be calculated for each parent and entered in the appropriate column on Line 4a.
 - (iii) Fifty-fifty/Equal Parenting.
 - ~~(I) When calculating support in fifty-fifty/equal parenting situations, whether alone or in conjunction with a split parenting situation, the~~

(Rule 1240-2-4-.08, continued)

~~Father will owe his pro-rata share of the BCSO entered for the Mother on Line 4. The amount shall be entered in the Father's column on Line 4a. See Rule 1240-2-4-.08(2)(c)1(iii) and (c)5(iv) for exception.~~

- (I) When calculating support in fifty-fifty/equal parenting situations, whether alone or in conjunction with a split parenting situation, the Father or Parent 2 will owe a pro-rata share of the BCSO entered for the Mother or Parent 1 on Line 4. The amount shall be entered in the Father's or Parent 2's column on Line 4a. See Rule 1240-2-4-.08(2)(c)2(iii) and (c)5(iv) for exception.]
 - (II) When calculating support in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation, the ARP will owe his/her share of the BCSO entered for the PRP on Line 4. The amount shall be entered in the ARP's column on Line 4a.
- (iv) Non-parent Caretaker Situations.
- (I) If only one parent is available, one hundred percent (100%) of the BCSO entered on Line 4 shall be transferred to the parent's column on Line 4a.
 - (II) If both parents are available, each parent's pro-rata share of the BCSO from Line 4 shall be calculated and entered in the appropriate column on Line 4a.
- [3. Line 4b – BCSO if SSR is applied. [Rule 1240-02-04-.02(25)]]
- (i) Standard Parenting.
 - (I) If the ARP's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on ARP's Line 4b.
 - (ii) Split Parenting.
 - (I) If the Mother's or Parent 1's AGI only (Line 2) and the number of children for whom the Father or Parent 2 is the PRP falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
 - (II) If the Father's or Parent 2's AGI only (Line 2) and the number of children for whom the Mother or Parent 1 is the PRP falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
 - (iii) Fifty-fifty/Equal Parenting.
 - (I) If a parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b unless there is a split parenting situation.
 - (II) If there is fifty-fifty/equal parenting and split custody, use the split parenting BCSO adjusted for the SSR as defined in (ii) "Split Parenting" above, enter that amount on Line 4b.

(Rule 1240-2-4-.08, continued)

(iv) Non-parent Caretaker Situations.

- (I) If only one parent is available and the parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
- (II) If both parents are available and either or both parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b.]

3[4]. Line 5 – Each Parent's Average Parenting Time. [Rule 1240-2-4-.04(7)(b)]

- (i) If there are multiple children in the case under consideration and each child has the same amount of parenting time, then this amount shall be used for purposes of calculating the parenting time adjustment.
- (ii) If there are multiple children in the case under consideration and each child has a different amount of parenting time, then an average amount of parenting time is used for calculating the parenting time adjustment.
 - (I) Calculate the average number of days of parenting time for the ARP by adding together the number of days for the children with whom the ARP spends one hundred eighty-two and one-half (182.5) days or less and dividing the total by the number of such children. For instance, if the ARP spends one hundred forty (140) days with Child A, one hundred fifty (150) days with Child B, and one hundred eighty-two and one-half (182.5) days with Child C, the ARP's average parenting time to be entered on Line 5 is one hundred fifty-eight (158) days $[140 + 150 + 182.5 = 472.5 / 3 = 158]$.
 - (II) For split parenting, a separate average will be calculated for each parent as an ARP, including for the **Mother [Mother or Parent 1]** only the days for the children with whom the **Mother [Mother or Parent 1]** spends less than one hundred eighty-two and one-half (182.5) days. For the **Father [Father or Parent 2]**, all children with whom the **Father [Father or Parent 2]** spends one hundred eighty-two and one-half (182.5) days or less shall be included. For instance, if the **Mother [Mother or Parent 1]** spends two hundred (200) days with Child A, one hundred eighty-two and one-half (182.5) days with Child B, one hundred forty (140) days with Child C, and eighty-six (86) days with Child D, **Mother's [Mother's or Parent 1's]** average parenting time is one hundred thirteen (113) days $[140 + 86 = 226 / 2 = 113]$. [See Rule 1240-2-4-.04(7)(b)]
- (iii) Enter the amount of each parent's parenting time, or average parenting time, in the appropriate column on Line 5.

4[5]. Line 6 – Parenting Time Adjustment [Parenting Time Adjustment. The following provisions apply to the parenting time adjustments which may be applicable to Lines 5a, 5b, 6a, or 6b depending on the ARP's parenting days]. [Rule 1240-2-4-.02(18) and .04(7)]

(Rule 1240-2-4-.08, continued)

- (i) Parenting time adjustments may be used to reduce or to increase the BCSO of the ARP.
 - (ii) In split parenting situations, the adjustment may be applicable to the BCSO of either or both parents in the role as ARP.
 - (iii) Except as otherwise provided in subpart (iv) below, when calculating a parenting time adjustment for a fifty-fifty/equal parenting situation, the **Father [Father or Parent 2]** assumes the role of the ARP for the child in the fifty-fifty/equal parenting situation and, as such, the adjustment for the child in the fifty-fifty/equal parenting situation shall be assigned to the **Father [Father or Parent 2]**. If calculating a parenting time adjustment for a fifty-fifty/equal parenting situation in conjunction with either a standard or split parenting situation, the BCSO allocated to the **Mother's [Mother's or Parent 1's]** household shall be pro-rated between the child in the fifty-fifty/equal parenting situation and the child living primarily with the **Mother [Mother or Parent 1]**, and two separate parenting time adjustments shall be calculated for the **Father [Father or Parent 2]**. For instance, if a \$1200 BCSO has been allocated to **Mother's [Mother's or Parent 1's]** household for 3 children, one of whom spends 182.5 days with each parent, \$400 would be allocated to the child in the fifty-fifty/equal parenting situation, and \$800 would be allocated to the other two children living primarily with the **Mother [Mother or Parent 1]**. A parenting time adjustment for 182.5 days would be calculated for a BCSO of \$400. A separate parenting time adjustment would be calculated for the remaining \$800 based upon the **Father's [Father's or Parent 2's]** average parenting time with the other two children.
 - (iv) When calculating a parenting time adjustment in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation in which the **Father [Father or Parent 2]** has primary custody of all children who are not in the fifty-fifty/equal parenting situation, the adjustment for the children in the fifty-fifty/equal parenting situation will, instead, be assigned to the **Mother [Mother or Parent 1]**.
- [6. Line 5a – Parenting Time Adjustment (68 or less days). Complete Line 5a only if a parent has the child(ren) for 68 or less days; otherwise leave Line 5a blank.
- (i) Calculating Increase for Lack of Parenting Time.
 - (I) The ARP's child support obligation may be increased for the lack of the ARP's parenting time. This amount is calculated by using the following formula:
 - I. Subtract number of days (Line 5) from 69 and divide the result by 365
 - II. Next, multiply the result above by the lower BCSO amount from Line 4a or Line 4b.
 - III. Enter the results on Line 5a.
 - A. For standard parenting or fifty-fifty/equal parenting, enter in ARP parent column on Line 5a.

(Rule 1240-2-4-.08, continued)

- B. For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5a.
 - C. For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5a.
 - (II) For example, when the combined gross income (Line 2a) is \$8,150, the ARP's parenting days are 65 (Line 5) and the Share of BCSO is \$600 (Line 4a).
 - I. $(69 \text{ days} - 65 \text{ days}) / 365 = .010958904 \times \$600 = \$6.58$
 - II. \$6.58 would be entered on Line 5a for this example.
- 7. Line 5b – Adjusted BCSO (68 or less days). Complete Line 5b only if a parent has the child(ren) for 68 or less days; otherwise leave Line 5b blank.
 - (i) Take the lower BCSO from Line 4a or 4b and add Line 5a to this amount. Enter the calculated amount on Line 5b.
 - (I) For standard parenting or fifty-fifty/equal parenting, enter in ARP parent column on Line 5b.
 - (II) For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5b.
 - (III) For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 5b.
- 8. Line 6a – Parenting Time Adjustment (92 or more days). Complete Line 6a only if a parent has the child(ren) for 92 or more days; otherwise leave Line 6a blank.
 - (i) Calculation of the Parenting Time Credit.
 - (I) The ARP's child support obligation may be decreased for additional parenting time. This amount is calculated by using the following formula:
 - I. Multiply .0109589 by Line 5 (Avg Days with Children) and subtract 1.
 - II. Next, take the result from above and multiply that amount by Line 4 (BCSO for PRP).
 - III. Lastly, multiply the result from above by Line 3 (PRP's PI%) and enter on Line 6a.
 - (II) For example, when the combined gross income (Line 2a) is \$8,150, the ARP's parenting days are 145 (Line 5), the BCSO is \$1000 (Line 4) and the Mother or Parent 1's Percentage of Income (Line 3) is 40%
 - I. $(.0109589 \times 145) - 1 = 0.5890405 \times \$1000 \times .40 = \$235.62$
 - II. \$235.62 would be entered on Line 6a for this example.

(Rule 1240-2-4-.08, continued)

9. Line 6b – Adjusted BCSO (92 or more days). Complete Line 6b only if a parent has the child(ren) for 92 or more days; otherwise leave Line 6b blank.
- (i) The amount calculated on Line 6a is used to decrease the BCSO.
 - (ii) Subtract the amount on Line 6a from the amount on Line 4a. This amount must be entered on to Line 6b.
 - (I) For standard parenting or fifty-fifty/equal parenting, enter in ARP parent column on Line 6b.
 - (II) For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 6b.
 - (III) For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 columns on Line 6b.
 - (iii) If the difference between the ARP's Line 4a and the ARP's Line 6a is positive, it is placed on the ARP's Line 6b. If the difference is negative, it is placed on the PRP's Line 6b.
10. Line 7 – Calculated BCSO.
- (i) Parenting Time between 69 to 91 days.
The calculated BCSO is the lower of the ARP's Line 4a and the ARP's Line 4b.
 - (ii) Parenting Time of 68 days or less.
The calculated BCSO is the amount shown on Line 5b.
 - (iii) Parenting Time of 92 or more days.
The calculated BCSO is the lower amount shown on Line 4b and that parent's Line 6b.
 - (iv) Split Parenting.
The calculated BCSO is the lower of the amount shown on Line 6b and that parent's Line 4b.
 - (v) Any negative amount in a parent's column resulting from the calculation on Line 6b shall be entered on Line 7 as a positive amount in the column of the other parent.]
- (d) Part IV – Adjustments for Additional Expenses. [Rule 1240-2-4-.04(8)]
1. General Instructions.
- (i) This Part includes only health insurance premiums, recurring uninsured medical expenses, and work-related childcare expenses.

(Rule 1240-2-4-.08, continued)

- (ii) If expenses are not incurred regularly, a monthly amount shall be calculated by averaging the expense over a twelve (12) month period.
- (iii) Only amounts actually paid are included in the calculation. Payments that are made by a parent's employer, but not deducted from the parent's wages, shall not be included.
- (iv) Only the portion of the health insurance premium actually attributable to the children for whom support is being determined and actually paid by the parent is included. If the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium shall be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy.

$$\begin{array}{cccccc} \$ & \div & = & \$ & \times & = \\ \text{Total} & \text{No. of Persons} & & \text{Per Person} & \text{No. of Children} & \text{Child's Portion} \\ \text{Premium} & \text{Covered by Policy} & & \text{Cost} & \text{Subject to Order} & \text{of Premium} \end{array}$$

- (v) Additional expenses of a non-parent caretaker shall be included in calculating the amount of these expenses.

2. Line 8a – Children's Portion of Health Insurance Premium. [Rule 1240-2-4-.04(8)(b)]

Enter on Line 8a in the column of the parent, or non-parent caretaker, responsible for payment the amount that is, or will be, paid by a parent for health insurance for the children for whom support is being determined.

3. Line 8b – Recurring Uninsured Medical Expenses. [Rule 1240-2-4-.04(8)(d)]

- (i) If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, enter that amount on Line 8b in the column of the parent, or non-parent caretaker, responsible for payment. These known expenses shall be divided between the parents pro rata.
- (ii) If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, no amount should be entered on Line 8b. Every child support order shall specify that these unknown expenses shall be paid by the parents as they are incurred, to be divided pro-rata unless otherwise ordered by the tribunal.

4. Line 8c – Work-related Childcare Expenses. [Rule 1240-2-4-.04(8)(c)]

On Line 8c, enter in the column of the parent, or non-parent caretaker, responsible for paying the amount of any work-related childcare expense for the child for whom support is being determined.

5. Line 9 – Total Additional Expenses. [Rule 1240-2-4-.04(8)]

Total the amounts on Lines 8a, 8b, and 8c, Columns A, B, and C and enter the results for each column on Line 9, representing the total amount of additional expenses paid by each parent and/or non-parent caretaker.

(Rule 1240-2-4-.08, continued)

6. Line 10 – Each Parent's Share of Additional Expenses. [Rule 1240-2-4-.04(8)]

(i) Two Parents.

Calculate each parent's share of the total additional expenses paid by the other parent by multiplying each parent's percentage of income (PI) from Line 3 times the other parent's total additional expenses from Line 9. Enter the results on Line 10. [Line 3, Column A, times Line 9, Column B for the **Mother's [Mother's or Parent 1's]** share of additional expense paid by **Father [Father or Parent 2]**; Line 3, Column B times Line 9, Column A for the **Father's [Father's or Parent 2's]** share of additional expenses paid by **Mother [Mother or Parent 1].**]

(ii) Two Parents With a Non-Parent Caretaker on Same Docket.

(I) Expenses Paid by Non-parent Caretaker.

Calculate each parent's share of the total additional expenses paid by the non-parent caretaker by multiplying each parent's percentage of income (PI) from Line 3 times the total additional expenses of the non-parent caretaker from Line 9. [Line 3, Column A, times Line 9, Column C for the **Mother's [Mother's or Parent 1's]** share of additional expenses paid by the non-parent caretaker; Line 3, Column B times Line 9, Column C for the **Father's [Father's or Parent 2's]** share of additional expenses paid by the non-parent caretaker.]

(II) Expenses Paid by a Parent.

Calculate each parent's share of the total additional expenses paid by the other parent as indicated above in subpart (i).

(III) Subtract the larger obligation calculated in subpart (ii)(II) above from the smaller. In the column with the larger amount, add the difference to any amount calculated in subpart (ii)(I) above. In the column with the smaller amount, subtract the difference to any amount calculated in subpart (ii)(I) above. Enter results on Line 10 in Columns A and B.

(iii) One Parent With a Non-parent Caretaker.

The full amount of any additional expenses paid by a non-parent caretaker is owed by the parent and shall be placed in the parent's column on Line 10.

7. Line 11 – Adjusted Support Obligation – BCSO Plus Parent's Share of Additional Expenses. [Rule 1240-2-4-.02(2) & .04(9)]

To calculate each parent's total obligation to the other parent for the parent's pro-rata share of the BCSO and the parent's pro-rata share of additional expenses paid by the other parent, add the amount on Line 7 in each column to the amount on Line 10 in each column. The result is each parent's adjusted support obligation and shall be entered on Line 11.

(e) Part V – Presumptive Child Support Order / Modification of Current Support.

(Rule 1240-2-4-.08, continued)

1. Line 12 – Presumptive Child Support Order. [Rule 1240-2-4-.02(20) & .04(11)]
 - (i) Except as indicated below in subpart (ii), the PCSO to be entered on Line 12 is the difference between the larger ASO on Line 11 and the smaller ASO on Line 11. The parent with the larger ASO on Line 11 is the obligor, and the PCSO shall be entered in that parent's column on Line 12.
 - (ii) In non-parent caretaker situations, the amount on Line 11, in either or both columns, represents an amount of support owed by that parent to the non-parent caretaker. The amount from either or both columns shall be entered in total on Line 12 as the PCSO for that parent.
 - (iii) Statutory Threshold.
 - (I) Standard Parenting Situations.

If the amount of the PCSO exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the PCSO entered on Line 12 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated. An opportunity to rebut this limitation is provided in 1240-2-4-.07(2)(g)2.
 - (II) Split Parenting Situations.

If the ASO on Line 11 for either parent exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then that amount shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated prior to making the calculation required in subpart (i) above. An opportunity to rebut this limitation is provided in 1240-2-4-.07(2)(g).
2. Line 13a – For Modification of Current Child Support Order. [Rule 1240-2-4-.05]
 - (i) To determine if a modification is possible, first calculate an order on Lines 1-12 of the Child Support Worksheet using current evidence of the parties' circumstances.
 - ~~(ii) Indicate whether the significant variance percentage is fifteen percent (15% or .15) (for most cases) or seven and one-half percent (7.5% or .075) (for low income cases).~~
 - ~~(iii)~~ (ii) Indicate whether the order to be modified is an order most recently established or modified under the flat percentage guidelines or under the income shares guidelines.
 - ~~(iv)~~ (iii) On Line 13a, enter the amount of the current child support order in the case under consideration. If the order is calculated under the flat percentage guidelines, use the current support amount. If the order is calculated under income shares, use the presumptive child support order (PCSO).
3. Line 13b – Amount Required for Variance to Exist.

(Rule 1240-2-4-.08, continued)

To determine the amount needed to comply with the significant variance requirement, multiply the amount from Line 13a by the percentage required in part 2(ii) above. Enter the result on Line 13b.

4. Line 13c – Significant Variance Amount. [Rule 1240-2-4-.05]

- (i) For flat percentage orders, from the column of the obligor parent, subtract the lesser of Lines 4a and 13a from the greater and enter the result on Line 13c. If Line 13c is equal to or greater than Line 13b, the significant variance requirement has been met and the child support obligation may be modified to the presumptive amount entered on Line 12.
- (ii) For income shares orders, subtract the lesser of Lines 12 and 13a from the greater and enter result on Line 13c. If Line 13c is equal to or greater than Line 13b, the significant variance requirement has been met and the child support obligation may be modified to the presumptive amount entered on Line 12.

~~(f) — Part VI — Deviations and Final Child Support Obligation.~~

~~1. — Line 14 — Deviations. [Rule 1240-2-4-.07]~~

- ~~(i) — Specify the reason for the deviation and enter on Line 14 the amount that will be added to or subtracted from the Presumptive Support Order.~~
- ~~(ii) — The order must include written findings supporting the deviation as outlined in 1240-2-4-.07(1).~~

~~2. — Line 15 — Final Child Support Order. [Rule 1240-2-4-.02(13)]~~

~~— To the Presumptive Support Order amount on Line 12, add/subtract as appropriate any amount on Line 14 and enter the result on Line 15 as the Final Child Support Order.~~

~~3. — Line 16 — Social Security Benefits.~~

~~— If a child to be supported under the order receives social security benefits on the account of the parent who will pay support under this order, and such benefit was added to that parent's gross income on Line 1a according to rule 1240-2-4-.04(3)(a)5, then enter the amount of that child's benefit entered on Line 1a and subtract that amount from that parent's obligation. The parent is relieved from directly making that portion of the obligation so long as the benefit is being paid by social security.~~

~~4. — The completed Worksheet must be maintained as part of the official record either by filing it as an exhibit in the tribunal's file or as an attachment to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly (twice a month), or monthly basis.~~

[(f) Part VI – Deviations and Final Child Support Obligation.

1. Line 14 – Deviations. [Rule 1240-2-4-.07]

(Rule 1240-2-4-.08, continued)

- (i) Specify the reason for the deviation and enter on Line 14 the amount that will be added to or subtracted from the Presumptive Support Order.
 - (ii) The order must include written findings supporting the deviation as outlined in 1240-2-4-.07(1).
2. Line 15 – Adjusted for Minimum Order (Y/N). [Rule 1240-2-4-.04(12) and Rule 1240-2-4-.05(6)]
- (i) 'Y' for Yes should be placed on the Worksheet if the minimum order should be applied. Once a 'Y' is placed on the Worksheet, the Final Child Support Order will be set at \$100.
 - (ii) 'N' for No should be placed on the Worksheet if the minimum order is not applied.
3. Line 16 – Final Child Support Order. [Rule 1240-2-4-.02(13)]
- To the Presumptive Support Order amount on Line 12, add/subtract as appropriate any amount on Line 14 and enter the result on Line 16 as the Final Child Support Order.
4. Line 17 – Social Security Benefits.
- If a child to be supported under the order receives social security benefits on the account of the parent who will pay support under this order, and such benefit was added to that parent's gross income on Line 1a according to rule 1240-2-4-.04(3)(a)5, then enter the amount of that child's benefit entered on Line 1a and subtract that amount from that parent's obligation. The parent is relieved from directly making that portion of the obligation so long as the benefit is being paid by social security.
5. The completed Worksheet must be maintained as part of the official record either by filing it as an exhibit in the tribunal's file or as an attachment to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semimonthly (twice a month), or monthly basis.]

(3) Instructions for Credit Worksheet.

- (a) The Credit Worksheet is to be utilized to calculate the available credit against the parent's gross income for qualified other children. The amount of any credit calculated on the Credit Worksheet shall be transferred to the appropriate line on the Child Support Worksheet.
- (b) Part I – Identification.

In Part I of the Credit Worksheet, enter the case specific information: name of ~~mother~~ [Mother or Parent 1] and ~~father~~ [Father or Parent 2] (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable).
- (c) Part II – Calculation of Credit for Qualified Other Children.

(Rule 1240-2-4-.08, continued)

1. A child is qualified for the credit available in this Part II if the parent is legally responsible for the child's support, the parent is actually supporting the child, and the child is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.

2. Line 1 – Applicable Gross Income from Child Support Worksheet. [Rule 1240-2-4-.04(3)]

From the Child Support Worksheet, subtract the amount on Line 1b from the amount on Line 1 and enter the result on Line 1 of the Credit Worksheet.

3. Line 2 – Identify Qualified Other Children Living 50% or More of the Time in the Home of the Parent Seeking the Credit. [Rule 1240-2-4-.04(5)]

In the spaces provided, enter the names and dates of birth of the qualified other children living fifty percent (50%) or more of the time in the home of the parent seeking the credit. Do not consider children for whom support is being calculated in the case for which credit is being considered, step-children, or other minors in the home that the parent has no legal obligation to support. If more space is needed, use the Additional Credit Worksheet promulgated by the Department.

4. Line 3 – Number of Qualified Other Children in the Parent's Home.

Enter on Line 3 of the Credit Worksheet the number of qualified other children from Line 2 living fifty percent (50%) or more of the time in the parent's home. If there are no qualified other children, skip to Line 6.

5. Line 4 – Calculate Theoretical Order.

- (i) Using the gross income of the parent from Line 1 and the number of qualified other children from Line 3, find the amount of child support on the CS Schedule that the parent would pay for the qualified other children living fifty percent (50%) or more of the time in the parent's home if a theoretical order were issued for those children. Enter this amount on Line 4 of the Credit Worksheet.

- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 4 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

6. Line 5 – Calculate Credit Amount.

Multiply the theoretical order amount from Line 4 by seventy-five percent (75% or 0.75). Enter the result on Line 5 of the Credit Worksheet and on Line 1d of the Child Support Worksheet.

7. Line 6 – Identify Qualified Other Children Living Less Than 50% of the Time in the Home of the Parent Seeking the Adjustment. [Rule 1240-2-4-.04(5)]

In the spaces provided, enter the names and dates of birth of the qualified other children living in the parent's home less than fifty percent (50%) of the time. Do not consider children for whom support is being calculated in the case for which

(Rule 1240-2-4-.08, continued)

credit is being considered, step-children or other minors for whom the parent has no legal obligation. If more space is needed, attach an additional sheet to this Worksheet.

8. Line 7 – Number of Qualified Other Children Living in the Parent’s Home Less Than 50% of the Time.

Enter on Line 7 the number of qualified other children from Line 6 who reside less than fifty percent (50%) of the time in the home of the parent claiming the credit.

9. Line 8 – Determine Actual Support. [Rule 1240-2-4-.04(5)(e)2(ii)]

Determine the dollar amount of documented monetary support actually provided by the parent to the caretaker, such as canceled checks or money orders, over the most recent twelve (12) month period, expressed as a monthly average. Documented monetary support can include evidence of payment of child support under another child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result on Line 8 of the Credit Worksheet.

10. Line 9 – Calculate Theoretical Order.

(i) Using the income for this parent from Line 1 and the number of qualified other children from Line 7, use the CS Schedule to find the amount of child support the parent would pay for the qualified other children living in the parent’s home less than fifty percent (50%) of the time if a theoretical order were issued for those children. Enter the amount on Line 9.

(ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 9 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

11. Lines 10a and 10b – Calculate Maximum Amount.

(i) Line 10a – Multiply the theoretical order amount from Line 9 by seventy-five percent (75% or 0.75) and enter the result on Line 10a.

(ii) Line 10b – Compare the results from Line 8 and Line 10a and enter the lesser amount for the credit on Line 10b of the Credit Worksheet and on Line 1e of the Child Support Worksheet. Do not exceed the lesser of the actual support or seventy-five percent (75%) of the theoretical order.

(Rule 1240-2-4-.08, continued)

(4) — Child Support Worksheet:

State of Tennessee — Child Support Worksheet

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

Name of Mother: _____
 Name of Father: _____
 Name of non-parent Caretaker: _____
 TCSES case #: _____
 Docket #: _____
 Court name: _____

PRP ARP SPLIT

Name(s) of Child(ren)	Date of Birth	Days with Mother	Days with Father	Days with Caretaker

Part II. Adjusted Gross Income

Use Credit Worksheet to calculate line items 1d and 1e.

- 4 Monthly Gross Income
- 4a Federal benefit for child
- 4b Self-employment tax paid
- 4c Subtotal
- 4d Credit for In-Home Children
- 4e Credit for Not-In-Home Children
- 2 Adjusted Gross Income (AGI)
- 2a Combined Adjusted Gross Income
- 3 Percentage Share of Income (PI)

Mother / Column A	Father / Column B	Non-parent Caretaker / Column C
\$	\$	
+	+	
-	-	
\$	\$	
-	-	
-	-	
\$	\$	
	%	%

Part III. Parents' Share of BCSO

- 4 BCSO allotted to primary parent's household
- 4a Share of BCSO owed to primary parent
- 5 ARP parent's average parenting time
- 6 Parenting time adjustment
- 7 Adjusted BCSO

\$	\$	\$
\$	\$	
\$	\$	
\$	\$	

(Rule 1240-2-4-.08, continued)

State of Tennessee — Child Support Worksheet

Part IV. Additional Expenses

	Mother / Column A	Father / Column B	Non-parent Caretaker / Column C
8a Children's portion of health insurance premium	\$	\$	\$
8b Recurring Uninsured Medical Expenses	\$	\$	\$
8c Work-related childcare	\$	\$	\$
9 Total expenses	\$	\$	\$
10 Share of additional expenses owed	\$	\$	
11 Adjusted Support Obligation (ASO)	\$	\$	

Part V. Presumptive Child Support / Modification of Current Support

Obligation Column			
12 Presumptive Child Support Order (PCSO)	\$	\$	
* Enter the difference between the greater and smaller numbers from Line 11, except in non-parent caretaker situations.			
Low Income? _____ (N = 15% — Y = 7.5%)			
Current Order Flat % _____ (N / Y)			

Modification of Current Child Support Order

13a Current child support order amount for the obligor parent	\$	\$	
13b Amount required for significant variance to exist	\$	\$	
13c Actual variance between current order and PCSO / BCSO	\$	\$	

Part VI. Deviations and Final Child Support Order

Deviations must be substantiated by written findings in the Child Support Order

14 Deviations (Specify):	\$	\$	

15 Final Child Support Order (FCSO)	\$	\$	
16 FCSO adjusted for federal benefit, Line 1a, Obligor's column	\$	\$	

Comments, Calculations, or Rebuttals to Schedule

Preparer's Use Only

Name: _____ Date: _____

Title: _____

(Rule 1240-2-4-.08, continued)

[(4) Child Support Worksheet.

State of Tennessee – Child Support Worksheet

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

Name of Mother or Parent 1:
 Name of Father or Parent 2:
 Name of non-parent Caretaker:
 TCSES case #:
 Docket #:
 Court name:

PRP ARP SPLIT

Name(s) of Child(ren)	Date of Birth	Days with Mother or Parent 1	Days with Father or Parent 2	Days with Caretaker

Part II. Adjusted Gross Income

Use Credit Worksheet to calculate line items 1d and 1e.

- 1 Monthly Gross Income
- 1a Federal benefit for child
- 1b Self-employment tax paid
- 1c Subtotal
- 1d Credit for In-Home Children
- 1e Credit for Not In Home Children
- 2 Adjusted Gross Income (AGI)
- 2a Combined Adjusted Gross Income
- 3 Percentage Share of Income (PI)
- 3a Means-tested Income only (Y/N)

	Mother or Parent 1 / Column A	Father or Parent 2 / Column B	Non-parent Caretaker / Column C
1	\$	\$	
1a	+	+	
1b	-	-	
1c	\$	\$	
1d	-	-	
1e	-	-	
2	\$	\$	
2a	\$		
3	%	%	
3a			

Part III. Parents' Share of BCSO

- 4 BCSO allotted to primary parent's household
- 4a Share of BCSO owed to primary parent
- 4b BCSO if Self Support Reserve (SSR) is applied
- 5 ARP parent's average parenting time
- 5a Parenting time adjustment (68 or less days)
- 5b Adjusted BCSO (68 or less days)
- 6a Parenting time adjustment (92 or more days)
- 6b Adjusted BCSO (92 or more days)
- 7 Calculated BCSO

	\$	\$	\$
4	\$	\$	\$
4a	\$	\$	
4b	\$	\$	
5			
5a	\$	\$	
5b	\$	\$	
6a	\$	\$	
6b	\$	\$	
7	\$	\$	

(Rule 1240-2-4-.08, continued)

State of Tennessee – Child Support Worksheet

Part IV. Additional Expenses

	Mother or Parent 1 / Column A	Father or Parent 2 / Column B	Non-parent Caretaker / Column C
8a Children's portion of health insurance premium	\$	\$	\$
8b Recurring Uninsured Medical Expenses	\$	\$	\$
8c Work-related childcare	\$	\$	\$
9 Total expenses	\$	\$	\$
10 Share of additional expenses owed	\$	\$	
11 Adjusted Support Obligation (ASO)	\$	\$	

Part V. Presumptive Child Support / Modification of Current Support

		Obligation Column		
12	Presumptive Child Support Order (PCSO)	\$	\$	
* Enter the difference between the greater and smaller numbers from Line 11, except in non-parent caretaker situations.				
	Current Order Flat %	_____ (N / Y)		
Modification of Current Child Support Order	13a Current child support order amount for the obligor parent	\$	\$	
	13b Amount required for significant variance to exist	\$	\$	
	13c Actual variance between current order and PCSO / BCSO	\$	\$	

Part VI. Deviations and Final Child Support Order

Deviations must be substantiated by written findings in the Child Support Order	14	Deviations (Specify):	\$	\$	

	15	Adjusted for minimum order (Y/N)			
	16	Final Child Support Order (FCSO)	\$	\$	
	17	FCSO adjusted for federal benefit, Line 1a, Obligor's column	\$	\$	

Comments, Calculations, or Rebuttals to Schedule

Preparer's Use Only

Name: _____ Date: _____
 Title: _____

]

(Rule 1240-2-4-.08, continued)

(5) — Credit Worksheet

State of Tennessee — Credit Worksheet

Part I. Identification		PRP	ARP	SPLI T
Indicate the status of each parent or caretaker by placing an "X" in the appropriate column	-Name of Mother: -Name of Father: -Name of non-parent Caretaker: -TCSES case #: -Docket #: -Court name:			
<hr/>				
Part II. Other Children		Column A	Column B	
Parent Income Information	1	Applicable gross income from CS worksheet		
		\$	\$	
In-Home Children	2	Below, list qualified children living in the parent's home (if none, skip to line 6):		
		Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP
		Date of Birth		Date of Birth
		#	#	
	3	Number of qualified children living in the parent's home		
	4	Theoretical child support order (this parent's income OR CS Schedule for number of children from line 3)		
	6	75% of theoretical child support order from line 4		
Not-In-Home Children	6	Below, list qualified children not living in the parent's home:		
		Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP
		Date of Birth		Date of Birth
		#	#	
	7	Number of qualified children not living in the parent's home		
	8	Average monthly amount of documented monetary support		
	9	Theoretical child support order (this parent's income OR CS Schedule for number of children from line 7)		
	10	75% of theoretical child support order from line 9		
	10 a			
	10 b	Allowable credit for not-in-home children		

(Rule 1240-2-4-.08, continued)

[(5) Credit Worksheet.

State of Tennessee – Credit Worksheet

Part I. Identification		PRP	ARP	SPLIT																
Indicate the status of each parent or caretaker by placing an "X" in the appropriate column	Name of Mother or Parent 1: _____ Name of Father or Parent 2: _____ Name of non-parent Caretaker: _____ TCSES case #: _____ Docket #: _____ Court name: _____																			
Part II. Other Children																				
Parent Income Information	1 Applicable gross income from CS worksheet	Column A	Column B																	
		\$	\$																	
In-Home Children	2 Below, list qualified children living in the parent's home (if none, skip to line 6):																			
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%; border-bottom: 1px solid black;">Name(s) of Child(ren) for PRP</th> <th style="width: 10%; border-bottom: 1px solid black;">Date of Birth</th> <th style="width: 45%; border-bottom: 1px solid black;">Name(s) of Child(ren) for ARP</th> <th style="width: 10%; border-bottom: 1px solid black;">Date of Birth</th> </tr> </thead> <tbody> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> </tbody> </table>	Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth															
Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth																	
	3 Number of qualified children living in the parent's home	#	#																	
	4 Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)	\$	\$																	
	5 75% of theoretical child support order from line 4	\$	\$																	
Not-In-Home Children	6 Below, list qualified children not living in the parent's home:																			
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%; border-bottom: 1px solid black;">Name(s) of Child(ren) for PRP</th> <th style="width: 10%; border-bottom: 1px solid black;">Date of Birth</th> <th style="width: 45%; border-bottom: 1px solid black;">Name(s) of Child(ren) for ARP</th> <th style="width: 10%; border-bottom: 1px solid black;">Date of Birth</th> </tr> </thead> <tbody> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> </tbody> </table>	Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth															
Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth																	
	7 Number of qualified children not living in the parent's home	#	#																	
	8 Average monthly amount of documented monetary support	\$	\$																	
	9 Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)	\$	\$																	
	10a 75% of theoretical child support order from line 9	\$	\$																	
	10b Allowable credit for not-in-home children	\$	\$																	

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Authority: T.C.A. §§ 4-5-202, 36-5-101(a)(1), 36-5-101(e), 36-5-103(f), 71-1-105(a)(12), (15) and (16), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56 and 303.8. **Administrative History:** Original rule filed November 4, 2004; effective January 18, 2005. Emergency rules filed March 3, 2005; effective through August 15, 2005. Amendments filed June 1, 2005; effective August 15, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006. On July 10, 2008, the Government Operations Committee stayed amendments filed May 8, 2008; to be effective July 22, 2008; new effective date August 15, 2008.

~~1240-02-04-.09 CHILD SUPPORT SCHEDULE.~~Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
150.00	100	100	100	100	100
200.00	100	100	100	100	100
250.00	100	100	100	110	121
300.00	100	102	119	132	146
350.00	100	119	139	154	170
400.00	100	136	158	176	194
450.00	108	153	178	199	218
500.00	119	169	197	220	242
550.00	130	184	215	239	263
600.00	140	199	232	259	285
650.00	151	214	250	279	307
700.00	162	230	268	298	328
750.00	172	245	285	318	350
800.00	183	259	302	337	371
850.00	193	274	319	356	392
900.00	204	289	336	375	413
950.00	215	304	353	394	434
1000.00	225	319	371	413	454
1050.00	236	333	388	432	475
1100.00	246	348	404	450	495
1150.00	256	362	420	468	515
1200.00	266	375	436	486	535
1250.00	275	389	452	504	554
1300.00	285	403	468	522	574
1350.00	295	417	484	540	594
1400.00	305	431	500	558	613
1450.00	315	445	516	576	633
1500.00	325	459	532	593	653
1550.00	335	473	548	611	672
1600.00	345	487	564	629	692
1650.00	355	500	580	647	712
1700.00	365	514	596	665	731
1750.00	375	528	612	683	751
1800.00	384	542	628	701	771
1850.00	394	555	644	718	789

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
1900.00	403	568	657	733	806
1950.00	412	580	671	748	823
2000.00	421	592	685	764	840
2050.00	430	604	699	779	857
2100.00	439	616	713	795	874
2150.00	448	628	727	810	891
2200.00	457	641	741	826	908
2250.00	466	653	754	841	925
2300.00	475	665	768	857	942
2350.00	484	677	782	872	959
2400.00	493	689	796	887	976
2450.00	501	701	809	902	992
2500.00	510	712	821	916	1007
2550.00	518	724	834	930	1023
2600.00	527	735	847	945	1039
2650.00	536	747	860	959	1055
2700.00	544	758	873	973	1070
2750.00	553	770	886	987	1086
2800.00	561	781	898	1002	1102
2850.00	569	792	911	1015	1117
2900.00	577	802	922	1028	1130
2950.00	584	812	933	1040	1144
3000.00	592	822	945	1053	1159
3050.00	600	833	957	1067	1174
3100.00	608	844	970	1081	1190
3150.00	616	855	982	1095	1205
3200.00	624	866	995	1109	1220
3250.00	632	877	1007	1123	1236
3300.00	640	888	1020	1137	1251
3350.00	648	899	1032	1151	1266
3400.00	656	910	1045	1165	1282
3450.00	664	921	1058	1179	1297
3500.00	672	932	1070	1193	1312
3550.00	680	943	1083	1207	1328
3600.00	688	954	1095	1221	1343

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
3650.00	695	964	1106	1233	1356
3700.00	702	973	1116	1244	1368
3750.00	709	982	1126	1255	1381
3800.00	715	991	1136	1266	1393
3850.00	722	1000	1145	1277	1405
3900.00	729	1009	1155	1288	1417
3950.00	735	1018	1165	1299	1429
4000.00	742	1027	1175	1310	1441
4050.00	749	1036	1185	1322	1454
4100.00	756	1045	1195	1333	1466
4150.00	762	1054	1205	1344	1478
4200.00	769	1063	1215	1355	1490
4250.00	776	1072	1225	1366	1502
4300.00	779	1076	1228	1370	1507
4350.00	782	1079	1231	1372	1510
4400.00	785	1082	1233	1375	1512
4450.00	788	1085	1235	1377	1515
4500.00	791	1088	1238	1380	1518
4550.00	794	1091	1240	1383	1521
4600.00	797	1094	1242	1385	1524
4650.00	800	1097	1245	1388	1527
4700.00	803	1100	1247	1390	1529
4750.00	806	1104	1249	1393	1532
4800.00	809	1107	1252	1395	1535
4850.00	812	1110	1254	1398	1538
4900.00	815	1113	1256	1401	1541
4950.00	819	1117	1261	1406	1546
5000.00	823	1122	1266	1411	1552
5050.00	826	1126	1270	1417	1558
5100.00	830	1131	1275	1422	1564
5150.00	834	1135	1280	1427	1570
5200.00	838	1140	1285	1432	1576
5250.00	841	1145	1290	1438	1582
5300.00	845	1149	1294	1443	1587
5350.00	849	1154	1299	1448	1593
5400.00	853	1158	1304	1454	1599
5450.00	856	1163	1309	1459	1605

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
5500.00	860	1167	1313	1464	1611
5550.00	864	1172	1318	1470	1617
5600.00	868	1177	1324	1476	1623
5650.00	872	1182	1329	1482	1630
5700.00	876	1187	1334	1488	1636
5750.00	880	1192	1339	1493	1643
5800.00	884	1197	1345	1499	1649
5850.00	888	1201	1350	1505	1656
5900.00	892	1206	1355	1511	1662
5950.00	896	1211	1361	1517	1669
6000.00	900	1216	1366	1523	1675
6050.00	904	1221	1371	1528	1681
6100.00	907	1225	1376	1534	1687
6150.00	911	1230	1381	1540	1694
6200.00	915	1235	1386	1545	1700
6250.00	919	1239	1391	1551	1706
6300.00	923	1244	1396	1557	1712
6350.00	926	1249	1401	1562	1718
6400.00	930	1254	1406	1568	1725
6450.00	934	1258	1411	1573	1731
6500.00	938	1263	1416	1579	1737
6550.00	941	1267	1420	1583	1742
6600.00	942	1268	1421	1584	1743
6650.00	943	1269	1422	1585	1744
6700.00	944	1270	1423	1586	1745
6750.00	945	1271	1424	1587	1746
6800.00	946	1272	1424	1588	1747
6850.00	947	1273	1425	1589	1748
6900.00	948	1274	1426	1590	1749
6950.00	949	1275	1427	1591	1750
7000.00	950	1276	1428	1592	1751
7050.00	951	1277	1429	1593	1752
7100.00	952	1278	1430	1594	1753
7150.00	953	1279	1430	1595	1754
7200.00	954	1280	1431	1596	1755
7250.00	955	1281	1432	1597	1757
7300.00	956	1282	1433	1598	1758

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
7350.00	957	1283	1434	1599	1759
7400.00	958	1284	1435	1600	1760
7450.00	959	1285	1436	1601	1761
7500.00	960	1286	1437	1602	1762
7550.00	961	1288	1438	1603	1763
7600.00	962	1289	1439	1604	1765
7650.00	963	1290	1440	1605	1766
7700.00	964	1291	1441	1606	1767
7750.00	965	1292	1442	1607	1768
7800.00	967	1293	1442	1608	1769
7850.00	969	1297	1446	1613	1774
7900.00	974	1304	1454	1621	1783
7950.00	979	1310	1461	1629	1792
8000.00	984	1317	1469	1637	1801
8050.00	990	1324	1476	1646	1810
8100.00	995	1331	1483	1654	1819
8150.00	1000	1337	1491	1662	1829
8200.00	1005	1344	1498	1671	1838
8250.00	1010	1351	1506	1679	1847
8300.00	1015	1358	1513	1687	1856
8350.00	1020	1364	1521	1695	1865
8400.00	1025	1371	1528	1704	1874
8450.00	1030	1378	1535	1712	1883
8500.00	1035	1385	1543	1720	1892
8550.00	1040	1391	1550	1728	1901
8600.00	1045	1398	1558	1737	1910
8650.00	1050	1405	1565	1745	1920
8700.00	1055	1412	1572	1753	1929
8750.00	1060	1418	1580	1762	1938
8800.00	1065	1425	1587	1770	1947
8850.00	1070	1432	1595	1778	1956
8900.00	1075	1439	1602	1786	1965
8950.00	1080	1445	1610	1795	1974
9000.00	1085	1452	1617	1803	1983
9050.00	1090	1459	1624	1811	1992
9100.00	1094	1464	1629	1817	1998
9150.00	1098	1468	1634	1822	2004

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
9200.00	1101	1472	1639	1827	2010
9250.00	1105	1477	1643	1832	2016
9300.00	1108	1481	1648	1838	2021
9350.00	1112	1486	1653	1843	2027
9400.00	1115	1490	1657	1848	2033
9450.00	1119	1495	1662	1853	2038
9500.00	1122	1499	1667	1858	2044
9550.00	1126	1504	1671	1863	2050
9600.00	1129	1508	1676	1869	2055
9650.00	1133	1513	1681	1874	2061
9700.00	1136	1517	1685	1879	2067
9750.00	1140	1521	1690	1884	2073
9800.00	1143	1526	1694	1889	2078
9850.00	1147	1530	1699	1894	2084
9900.00	1150	1535	1704	1900	2090
9950.00	1154	1539	1708	1905	2095
10000.00	1158	1544	1713	1910	2101
10050.00	1161	1548	1718	1915	2107
10100.00	1165	1553	1722	1920	2112
10150.00	1168	1557	1727	1926	2118
10200.00	1172	1562	1732	1931	2124
10250.00	1175	1566	1736	1936	2130
10300.00	1179	1570	1741	1941	2135
10350.00	1182	1575	1746	1946	2141
10400.00	1186	1579	1750	1951	2147
10450.00	1189	1584	1755	1957	2152
10500.00	1193	1588	1759	1962	2158
10550.00	1196	1593	1764	1967	2164
10600.00	1200	1597	1769	1972	2169
10650.00	1203	1602	1773	1977	2175
10700.00	1207	1606	1778	1983	2181
10750.00	1210	1610	1783	1988	2187
10800.00	1214	1615	1787	1993	2192
10850.00	1217	1619	1792	1998	2198
10900.00	1221	1624	1797	2003	2204
10950.00	1224	1628	1801	2008	2209
11000.00	1227	1632	1805	2013	2214

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
11050.00	1230	1636	1809	2018	2219
11100.00	1233	1639	1814	2022	2225
11150.00	1236	1643	1818	2027	2230
11200.00	1239	1647	1822	2032	2235
11250.00	1242	1651	1826	2037	2240
11300.00	1245	1655	1831	2041	2245
11350.00	1248	1659	1835	2046	2251
11400.00	1251	1663	1839	2051	2256
11450.00	1254	1667	1844	2056	2261
11500.00	1257	1671	1848	2060	2266
11550.00	1260	1674	1852	2065	2272
11600.00	1263	1678	1856	2070	2277
11650.00	1266	1682	1861	2075	2282
11700.00	1269	1686	1865	2079	2287
11750.00	1272	1690	1869	2084	2292
11800.00	1275	1694	1873	2089	2298
11850.00	1278	1698	1878	2094	2303
11900.00	1281	1702	1882	2098	2308
11950.00	1284	1706	1886	2103	2313
12000.00	1287	1709	1890	2108	2319
12050.00	1289	1713	1895	2113	2324
12100.00	1292	1717	1899	2117	2329
12150.00	1295	1721	1903	2122	2334
12200.00	1298	1725	1907	2127	2340
12250.00	1301	1729	1912	2132	2345
12300.00	1304	1733	1916	2136	2350
12350.00	1307	1737	1920	2141	2355
12400.00	1310	1741	1925	2146	2360
12450.00	1313	1744	1929	2151	2366
12500.00	1316	1748	1933	2155	2371
12550.00	1319	1752	1937	2160	2376
12600.00	1322	1756	1942	2165	2381
12650.00	1325	1760	1946	2170	2387
12700.00	1328	1764	1950	2174	2391
12750.00	1331	1767	1954	2178	2396
12800.00	1334	1771	1958	2183	2401
12850.00	1336	1774	1962	2187	2406

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
12900.00	1339	1778	1966	2192	2411
12950.00	1342	1782	1970	2196	2416
13000.00	1345	1785	1974	2201	2421
13050.00	1347	1789	1978	2205	2425
13100.00	1350	1793	1982	2209	2430
13150.00	1353	1796	1985	2214	2435
13200.00	1356	1800	1989	2218	2440
13250.00	1358	1803	1993	2223	2445
13300.00	1361	1807	1997	2227	2450
13350.00	1364	1811	2001	2231	2455
13400.00	1367	1814	2005	2236	2459
13450.00	1370	1818	2009	2240	2464
13500.00	1372	1821	2013	2245	2469
13550.00	1375	1825	2017	2249	2474
13600.00	1378	1829	2021	2254	2479
13650.00	1381	1832	2025	2258	2484
13700.00	1383	1836	2029	2262	2489
13750.00	1386	1839	2033	2267	2493
13800.00	1388	1842	2036	2270	2497
13850.00	1391	1845	2038	2273	2500
13900.00	1393	1848	2041	2276	2503
13950.00	1395	1850	2044	2279	2506
14000.00	1398	1853	2046	2282	2510
14050.00	1400	1856	2049	2285	2513
14100.00	1402	1858	2052	2288	2516
14150.00	1405	1861	2054	2291	2520
14200.00	1407	1864	2057	2294	2523
14250.00	1409	1867	2060	2297	2526
14300.00	1411	1869	2062	2300	2529
14350.00	1414	1872	2065	2303	2533
14400.00	1416	1875	2068	2306	2536
14450.00	1418	1877	2070	2309	2539
14500.00	1421	1880	2073	2312	2543
14550.00	1423	1883	2076	2315	2546
14600.00	1425	1885	2078	2317	2549
14650.00	1428	1888	2081	2320	2553
14700.00	1430	1891	2084	2323	2556

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
14750.00	1432	1894	2087	2326	2559
14800.00	1434	1896	2089	2329	2562
14850.00	1437	1899	2092	2332	2566
14900.00	1439	1902	2095	2335	2569
14950.00	1441	1904	2097	2338	2572
15000.00	1444	1907	2100	2341	2576
15050.00	1446	1910	2103	2344	2579
15100.00	1448	1913	2105	2347	2582
15150.00	1451	1915	2108	2350	2585
15200.00	1453	1918	2111	2353	2589
15250.00	1455	1921	2113	2356	2592
15300.00	1457	1923	2116	2359	2595
15350.00	1460	1926	2119	2362	2599
15400.00	1462	1929	2121	2365	2602
15450.00	1464	1932	2124	2368	2605
15500.00	1467	1934	2127	2371	2609
15550.00	1469	1937	2130	2374	2612
15600.00	1471	1940	2132	2377	2615
15650.00	1474	1942	2135	2380	2618
15700.00	1476	1945	2138	2383	2622
15750.00	1478	1948	2140	2386	2625
15800.00	1480	1950	2143	2389	2628
15850.00	1483	1953	2146	2392	2632
15900.00	1485	1956	2148	2395	2635
15950.00	1487	1959	2151	2398	2638
16000.00	1490	1961	2154	2401	2641
16050.00	1492	1964	2156	2404	2645
16100.00	1494	1967	2159	2407	2648
16150.00	1497	1969	2162	2410	2651
16200.00	1499	1972	2164	2413	2655
16250.00	1501	1975	2167	2416	2658
16300.00	1503	1978	2170	2419	2661
16350.00	1506	1980	2172	2422	2665
16400.00	1508	1983	2175	2425	2668
16450.00	1510	1986	2178	2428	2671
16500.00	1513	1988	2181	2431	2674

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
16550.00	1515	1991	2183	2434	2678
16600.00	1517	1994	2186	2437	2681
16650.00	1520	1997	2189	2440	2684
16700.00	1522	1999	2191	2443	2688
16750.00	1524	2002	2194	2446	2691
16800.00	1526	2005	2197	2449	2694
16850.00	1529	2007	2199	2452	2697
16900.00	1531	2010	2202	2455	2701
16950.00	1533	2013	2205	2458	2704
17000.00	1536	2015	2207	2461	2707
17050.00	1538	2018	2210	2464	2711
17100.00	1540	2021	2213	2467	2714
17150.00	1543	2024	2215	2470	2717
17200.00	1545	2026	2218	2473	2721
17250.00	1547	2029	2221	2476	2724
17300.00	1550	2032	2223	2479	2727
17350.00	1552	2034	2226	2482	2730
17400.00	1554	2037	2229	2485	2734
17450.00	1556	2040	2232	2488	2737
17500.00	1559	2043	2234	2491	2740
17550.00	1561	2045	2237	2494	2744
17600.00	1563	2048	2240	2497	2747
17650.00	1566	2051	2242	2500	2750
17700.00	1568	2053	2245	2503	2753
17750.00	1570	2056	2248	2506	2757
17800.00	1573	2059	2250	2509	2760
17850.00	1575	2062	2253	2512	2763
17900.00	1577	2064	2256	2515	2767
17950.00	1579	2067	2258	2518	2770
18000.00	1582	2070	2261	2521	2773
18050.00	1584	2072	2264	2524	2777
18100.00	1586	2075	2266	2527	2780
18150.00	1589	2078	2269	2530	2783
18200.00	1591	2081	2272	2533	2786
18250.00	1593	2083	2275	2536	2790
18300.00	1596	2086	2277	2539	2793

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly-Combined Child Support Obligation					
18350.00	1598	2089	2280	2542	2796
18400.00	1600	2091	2283	2545	2800
18450.00	1602	2094	2285	2548	2803
18500.00	1605	2097	2288	2551	2806
18550.00	1607	2099	2291	2554	2809
18600.00	1609	2102	2293	2557	2813
18650.00	1612	2105	2296	2560	2816
18700.00	1614	2108	2299	2563	2819
18750.00	1616	2110	2301	2566	2823
18800.00	1619	2113	2304	2569	2826
18850.00	1621	2116	2307	2572	2829
18900.00	1623	2118	2309	2575	2833
18950.00	1625	2121	2312	2578	2836
19000.00	1628	2124	2315	2581	2839
19050.00	1630	2127	2318	2584	2842
19100.00	1633	2130	2321	2588	2847
19150.00	1637	2134	2324	2592	2851
19200.00	1640	2138	2328	2596	2855
19250.00	1643	2141	2331	2600	2859
19300.00	1646	2145	2335	2603	2864
19350.00	1650	2149	2338	2607	2868
19400.00	1653	2152	2342	2611	2872
19450.00	1656	2156	2345	2615	2877
19500.00	1660	2160	2349	2619	2881
19550.00	1663	2163	2352	2623	2885
19600.00	1666	2167	2356	2627	2889
19650.00	1669	2171	2359	2631	2894
19700.00	1673	2175	2363	2634	2898
19750.00	1676	2178	2366	2638	2902
19800.00	1679	2182	2370	2642	2906
19850.00	1683	2186	2373	2646	2911
19900.00	1686	2189	2377	2650	2915
19950.00	1689	2193	2380	2654	2919
20000.00	1692	2197	2384	2658	2923
20050.00	1696	2200	2387	2662	2928
20100.00	1699	2204	2390	2665	2932

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
20150.00	1702	2208	2394	2669	2936
20200.00	1705	2211	2397	2673	2940
20250.00	1709	2215	2401	2677	2945
20300.00	1712	2219	2404	2681	2949
20350.00	1715	2223	2408	2685	2953
20400.00	1719	2226	2411	2689	2958
20450.00	1722	2230	2415	2693	2962
20500.00	1725	2234	2418	2696	2966
20550.00	1728	2237	2422	2700	2970
20600.00	1732	2241	2425	2704	2975
20650.00	1735	2245	2429	2708	2979
20700.00	1738	2248	2432	2712	2983
20750.00	1741	2252	2436	2716	2987
20800.00	1745	2256	2439	2720	2992
20850.00	1748	2259	2443	2724	2996
20900.00	1751	2263	2446	2727	3000
20950.00	1755	2267	2450	2731	3004
21000.00	1758	2271	2453	2735	3009
21050.00	1761	2274	2457	2739	3013
21100.00	1764	2278	2460	2743	3017
21150.00	1768	2282	2463	2747	3021
21200.00	1771	2285	2467	2751	3026
21250.00	1774	2289	2470	2755	3030
21300.00	1778	2293	2474	2758	3034
21350.00	1781	2296	2477	2762	3038
21400.00	1784	2300	2481	2766	3043
21450.00	1787	2304	2484	2770	3047
21500.00	1791	2307	2488	2774	3051
21550.00	1794	2311	2491	2778	3056
21600.00	1797	2315	2495	2782	3060
21650.00	1800	2318	2498	2786	3064
21700.00	1804	2322	2502	2789	3068
21750.00	1807	2326	2505	2793	3073
21800.00	1810	2330	2509	2797	3077
21850.00	1814	2333	2512	2801	3081
21900.00	1817	2337	2516	2805	3085

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
21950.00	1820	2341	2519	2809	3090
22000.00	1823	2344	2523	2813	3094
22050.00	1827	2348	2526	2817	3098
22100.00	1830	2352	2530	2820	3102
22150.00	1833	2355	2533	2824	3107
22200.00	1837	2359	2536	2828	3111
22250.00	1840	2363	2540	2832	3115
22300.00	1843	2366	2543	2836	3119
22350.00	1846	2370	2547	2840	3124
22400.00	1850	2374	2550	2844	3128
22450.00	1853	2378	2554	2848	3132
22500.00	1856	2381	2557	2851	3137
22550.00	1859	2385	2561	2855	3141
22600.00	1863	2389	2564	2859	3145
22650.00	1866	2392	2568	2863	3149
22700.00	1869	2396	2571	2867	3154
22750.00	1873	2400	2575	2871	3158
22800.00	1876	2403	2578	2875	3162
22850.00	1879	2407	2582	2879	3166
22900.00	1882	2411	2585	2882	3171
22950.00	1886	2414	2589	2886	3175
23000.00	1889	2418	2592	2890	3179
23050.00	1892	2422	2596	2894	3183
23100.00	1896	2426	2599	2898	3188
23150.00	1899	2429	2602	2902	3192
23200.00	1902	2433	2606	2906	3196
23250.00	1905	2437	2609	2910	3200
23300.00	1909	2440	2613	2913	3205
23350.00	1912	2444	2616	2917	3209
23400.00	1915	2448	2620	2921	3213
23450.00	1918	2451	2623	2925	3218
23500.00	1922	2455	2627	2929	3222
23550.00	1925	2459	2630	2933	3226
23600.00	1928	2462	2634	2937	3230
23650.00	1932	2466	2637	2941	3235
23700.00	1935	2470	2641	2944	3239

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
23750.00	1938	2473	2644	2948	3243
23800.00	1941	2477	2648	2952	3247
23850.00	1945	2481	2651	2956	3252
23900.00	1948	2485	2655	2960	3256
23950.00	1951	2488	2658	2964	3260
24000.00	1955	2492	2662	2968	3264
24050.00	1958	2496	2665	2972	3269
24100.00	1961	2499	2669	2975	3273
24150.00	1964	2503	2672	2979	3277
24200.00	1968	2507	2675	2983	3281
24250.00	1971	2510	2679	2987	3286
24300.00	1974	2514	2682	2991	3290
24350.00	1977	2518	2686	2995	3294
24400.00	1981	2521	2689	2999	3299
24450.00	1984	2525	2693	3003	3303
24500.00	1987	2529	2696	3006	3307
24550.00	1991	2533	2700	3010	3311
24600.00	1994	2536	2703	3014	3316
24650.00	1997	2540	2707	3018	3320
24700.00	2000	2544	2710	3022	3324
24750.00	2004	2547	2714	3026	3328
24800.00	2007	2551	2717	3030	3333
24850.00	2010	2555	2721	3034	3337
24900.00	2014	2558	2724	3037	3341
24950.00	2017	2562	2728	3041	3345
25000.00	2020	2566	2731	3045	3350
25050.00	2023	2569	2735	3049	3354
25100.00	2027	2573	2738	3053	3358
25150.00	2030	2577	2742	3057	3362
25200.00	2033	2581	2745	3061	3367
25250.00	2036	2584	2748	3065	3371
25300.00	2040	2588	2752	3068	3375
25350.00	2043	2592	2755	3072	3380
25400.00	2046	2595	2759	3076	3384
25450.00	2050	2599	2762	3080	3388
25500.00	2053	2603	2766	3084	3392

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Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
25550.00	2056	2606	2769	3088	3397
25600.00	2059	2610	2773	3092	3401
25650.00	2063	2614	2776	3096	3405
25700.00	2066	2617	2780	3099	3409
25750.00	2069	2621	2783	3103	3414
25800.00	2073	2625	2787	3107	3418
25850.00	2076	2628	2790	3111	3422
25900.00	2079	2632	2794	3115	3426
25950.00	2082	2636	2797	3119	3431
26000.00	2086	2640	2801	3123	3435
26050.00	2089	2643	2804	3127	3439
26100.00	2092	2647	2808	3130	3443
26150.00	2095	2651	2811	3134	3448
26200.00	2099	2654	2814	3138	3452
26250.00	2102	2658	2818	3142	3456
26300.00	2105	2662	2821	3146	3460
26350.00	2109	2665	2825	3150	3465
26400.00	2112	2669	2828	3154	3469
26450.00	2115	2673	2832	3158	3473
26500.00	2118	2676	2835	3161	3478
26550.00	2122	2680	2839	3165	3482
26600.00	2125	2684	2842	3169	3486
26650.00	2128	2688	2846	3173	3490
26700.00	2132	2691	2849	3177	3495
26750.00	2135	2695	2853	3181	3499
26800.00	2138	2699	2856	3185	3503
26850.00	2141	2702	2860	3189	3507
26900.00	2145	2706	2863	3192	3512
26950.00	2148	2710	2867	3196	3516
27000.00	2151	2713	2870	3200	3520
27050.00	2154	2717	2874	3204	3524
27100.00	2158	2721	2877	3208	3529
27150.00	2161	2724	2880	3211	3533
27200.00	2164	2728	2884	3215	3537
27250.00	2167	2731	2887	3219	3541
27300.00	2170	2735	2890	3223	3545

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five+ Children
Monthly Combined Child Support Obligation					
27350.00	2173	2738	2894	3227	3549
27400.00	2177	2742	2897	3230	3553
27450.00	2180	2746	2900	3234	3557
27500.00	2183	2749	2904	3238	3562
27550.00	2186	2753	2907	3242	3566
27600.00	2189	2756	2911	3245	3570
27650.00	2193	2760	2914	3249	3574
27700.00	2196	2764	2917	3253	3578
27750.00	2199	2767	2921	3257	3582
27800.00	2202	2771	2924	3260	3586
27850.00	2205	2774	2927	3264	3590
27900.00	2208	2778	2931	3268	3595
27950.00	2212	2781	2934	3272	3599
28000.00	2215	2785	2938	3275	3603
28050.00	2218	2789	2941	3279	3607
28100.00	2221	2792	2944	3283	3611
28150.00	2224	2796	2948	3287	3615
28200.00	2227	2799	2951	3290	3619
28250.00	2231	2803	2954	3294	3624
For combined adjusted gross income in excess of \$28,250.00:					
	One child:	2231 plus 6.81% of all income in excess of 28250			
	Two children	2803 plus 7.22% of all income in excess of 28250			
	Three children	2954 plus 7.77% of all income in excess of 28250			
	Four children	3294 plus 8.05% of all income in excess of 28250			
	Five+ children	3624 plus 8.66% of all income in excess of 28250			

[1240-02-04-.09CHILD SUPPORT SCHEDULE.

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
150-1100.00	100	100	100	100	100
1150.00	100	100	107	119	131
1200.00	100	127	142	154	166
1250.00	135	162	177	189	201
1300.00	170	197	212	224	236
1350.00	205	232	247	259	271
1400.00	240	267	282	294	306
1450.00	275	302	317	329	341
1500.00	310	337	352	364	376
1550.00	335	372	387	399	411
1600.00	345	407	422	434	446
1650.00	355	442	457	469	481
1700.00	365	477	492	504	516
1750.00	375	512	527	539	551
1800.00	384	542	562	574	586
1850.00	394	555	597	609	621
1900.00	403	568	632	644	656
1950.00	412	580	667	679	691
2000.00	421	592	685	714	726
2050.00	430	604	699	749	761
2100.00	439	616	713	784	796
2150.00	448	628	727	810	831
2200.00	457	641	741	826	866
2250.00	466	653	754	841	901
2300.00	475	665	768	857	936
2350.00	484	677	782	872	959
2400.00	493	689	796	887	976
2450.00	501	701	809	902	992
2500.00	510	712	821	916	1007
2550.00	518	724	834	930	1023
2600.00	527	735	847	945	1039
2650.00	536	747	860	959	1055
2700.00	544	758	873	973	1070
2750.00	553	770	886	987	1086
2800.00	561	781	898	1002	1102

(Rule 1240-2-4-.09, continued)

2850.00		569	792	911	1015	1117
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(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
2900.00	577	802	922	1028	1130
2950.00	584	812	933	1040	1144
3000.00	592	822	945	1053	1159
3050.00	600	833	957	1067	1174
3100.00	608	844	970	1081	1190
3150.00	616	855	982	1095	1205
3200.00	624	866	995	1109	1220
3250.00	632	877	1007	1123	1236
3300.00	640	888	1020	1137	1251
3350.00	648	899	1032	1151	1266
3400.00	656	910	1045	1165	1282
3450.00	664	921	1058	1179	1297
3500.00	672	932	1070	1193	1312
3550.00	680	943	1083	1207	1328
3600.00	688	954	1095	1221	1343
3650.00	695	964	1106	1233	1356
3700.00	702	973	1116	1244	1368
3750.00	709	982	1126	1255	1381
3800.00	715	991	1136	1266	1393
3850.00	722	1000	1145	1277	1405
3900.00	729	1009	1155	1288	1417
3950.00	735	1018	1165	1299	1429
4000.00	742	1027	1175	1310	1441
4050.00	749	1036	1185	1322	1454
4100.00	756	1045	1195	1333	1466
4150.00	762	1054	1205	1344	1478
4200.00	769	1063	1215	1355	1490
4250.00	776	1072	1225	1366	1502
4300.00	779	1076	1228	1370	1507
4350.00	782	1079	1231	1372	1510
4400.00	785	1082	1233	1375	1512
4450.00	788	1085	1235	1377	1515
4500.00	791	1088	1238	1380	1518
4550.00	794	1091	1240	1383	1521
4600.00	797	1094	1242	1385	1524

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
4650.00	800	1097	1245	1388	1527
4700.00	803	1100	1247	1390	1529
4750.00	806	1104	1249	1393	1532
4800.00	809	1107	1252	1395	1535
4850.00	812	1110	1254	1398	1538
4900.00	815	1113	1256	1401	1541
4950.00	819	1117	1261	1406	1546
5000.00	823	1122	1266	1411	1552
5050.00	826	1126	1270	1417	1558
5100.00	830	1131	1275	1422	1564
5150.00	834	1135	1280	1427	1570
5200.00	838	1140	1285	1432	1576
5250.00	841	1145	1290	1438	1582
5300.00	845	1149	1294	1443	1587
5350.00	849	1154	1299	1448	1593
5400.00	853	1158	1304	1454	1599
5450.00	856	1163	1309	1459	1605
5500.00	860	1167	1313	1464	1611
5550.00	864	1172	1318	1470	1617
5600.00	868	1177	1324	1476	1623
5650.00	872	1182	1329	1482	1630
5700.00	876	1187	1334	1488	1636
5750.00	880	1192	1339	1493	1643
5800.00	884	1197	1345	1499	1649
5850.00	888	1201	1350	1505	1656
5900.00	892	1206	1355	1511	1662
5950.00	896	1211	1361	1517	1669
6000.00	900	1216	1366	1523	1675
6050.00	904	1221	1371	1528	1681
6100.00	907	1225	1376	1534	1687
6150.00	911	1230	1381	1540	1694
6200.00	915	1235	1386	1545	1700
6250.00	919	1239	1391	1551	1706
6300.00	923	1244	1396	1557	1712
6350.00	926	1249	1401	1562	1718
6400.00	930	1254	1406	1568	1725
6450.00	934	1258	1411	1573	1731

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
6500.00	938	1263	1416	1579	1737
6550.00	941	1267	1420	1583	1742
6600.00	942	1268	1421	1584	1743
6650.00	943	1269	1422	1585	1744
6700.00	944	1270	1423	1586	1745
6750.00	945	1271	1424	1587	1746
6800.00	946	1272	1424	1588	1747
6850.00	947	1273	1425	1589	1748
6900.00	948	1274	1426	1590	1749
6950.00	949	1275	1427	1591	1750
7000.00	950	1276	1428	1592	1751
7050.00	951	1277	1429	1593	1752
7100.00	952	1278	1430	1594	1753
7150.00	953	1279	1430	1595	1754
7200.00	954	1280	1431	1596	1755
7250.00	955	1281	1432	1597	1757
7300.00	956	1282	1433	1598	1758
7350.00	957	1283	1434	1599	1759
7400.00	958	1284	1435	1600	1760
7450.00	959	1285	1436	1601	1761
7500.00	960	1286	1437	1602	1762
7550.00	961	1288	1438	1603	1763
7600.00	962	1289	1439	1604	1765
7650.00	963	1290	1440	1605	1766
7700.00	964	1291	1441	1606	1767
7750.00	965	1292	1442	1607	1768
7800.00	967	1293	1442	1608	1769
7850.00	969	1297	1446	1613	1774
7900.00	974	1304	1454	1621	1783
7950.00	979	1310	1461	1629	1792
8000.00	984	1317	1469	1637	1801
8050.00	990	1324	1476	1646	1810
8100.00	995	1331	1483	1654	1819
8150.00	1000	1337	1491	1662	1829
8200.00	1005	1344	1498	1671	1838
8250.00	1010	1351	1506	1679	1847
8300.00	1015	1358	1513	1687	1856

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
8350.00	1020	1364	1521	1695	1865
8400.00	1025	1371	1528	1704	1874
8450.00	1030	1378	1535	1712	1883
8500.00	1035	1385	1543	1720	1892
8550.00	1040	1391	1550	1728	1901
8600.00	1045	1398	1558	1737	1910
8650.00	1050	1405	1565	1745	1920
8700.00	1055	1412	1572	1753	1929
8750.00	1060	1418	1580	1762	1938
8800.00	1065	1425	1587	1770	1947
8850.00	1070	1432	1595	1778	1956
8900.00	1075	1439	1602	1786	1965
8950.00	1080	1445	1610	1795	1974
9000.00	1085	1452	1617	1803	1983
9050.00	1090	1459	1624	1811	1992
9100.00	1094	1464	1629	1817	1998
9150.00	1098	1468	1634	1822	2004
9200.00	1101	1472	1639	1827	2010
9250.00	1105	1477	1643	1832	2016
9300.00	1108	1481	1648	1838	2021
9350.00	1112	1486	1653	1843	2027
9400.00	1115	1490	1657	1848	2033
9450.00	1119	1495	1662	1853	2038
9500.00	1122	1499	1667	1858	2044
9550.00	1126	1504	1671	1863	2050
9600.00	1129	1508	1676	1869	2055
9650.00	1133	1513	1681	1874	2061
9700.00	1136	1517	1685	1879	2067
9750.00	1140	1521	1690	1884	2073
9800.00	1143	1526	1694	1889	2078
9850.00	1147	1530	1699	1894	2084
9900.00	1150	1535	1704	1900	2090
9950.00	1154	1539	1708	1905	2095
10000.00	1158	1544	1713	1910	2101
10050.00	1161	1548	1718	1915	2107
10100.00	1165	1553	1722	1920	2112
10150.00	1168	1557	1727	1926	2118

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
10200.00	1172	1562	1732	1931	2124
10250.00	1175	1566	1736	1936	2130
10300.00	1179	1570	1741	1941	2135
10350.00	1182	1575	1746	1946	2141
10400.00	1186	1579	1750	1951	2147
10450.00	1189	1584	1755	1957	2152
10500.00	1193	1588	1759	1962	2158
10550.00	1196	1593	1764	1967	2164
10600.00	1200	1597	1769	1972	2169
10650.00	1203	1602	1773	1977	2175
10700.00	1207	1606	1778	1983	2181
10750.00	1210	1610	1783	1988	2187
10800.00	1214	1615	1787	1993	2192
10850.00	1217	1619	1792	1998	2198
10900.00	1221	1624	1797	2003	2204
10950.00	1224	1628	1801	2008	2209
11000.00	1227	1632	1805	2013	2214
11050.00	1230	1636	1809	2018	2219
11100.00	1233	1639	1814	2022	2225
11150.00	1236	1643	1818	2027	2230
11200.00	1239	1647	1822	2032	2235
11250.00	1242	1651	1826	2037	2240
11300.00	1245	1655	1831	2041	2245
11350.00	1248	1659	1835	2046	2251
11400.00	1251	1663	1839	2051	2256
11450.00	1254	1667	1844	2056	2261
11500.00	1257	1671	1848	2060	2266
11550.00	1260	1674	1852	2065	2272
11600.00	1263	1678	1856	2070	2277
11650.00	1266	1682	1861	2075	2282
11700.00	1269	1686	1865	2079	2287
11750.00	1272	1690	1869	2084	2292
11800.00	1275	1694	1873	2089	2298
11850.00	1278	1698	1878	2094	2303
11900.00	1281	1702	1882	2098	2308
11950.00	1284	1706	1886	2103	2313
12000.00	1287	1709	1890	2108	2319

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
12050.00	1289	1713	1895	2113	2324
12100.00	1292	1717	1899	2117	2329
12150.00	1295	1721	1903	2122	2334
12200.00	1298	1725	1907	2127	2340
12250.00	1301	1729	1912	2132	2345
12300.00	1304	1733	1916	2136	2350
12350.00	1307	1737	1920	2141	2355
12400.00	1310	1741	1925	2146	2360
12450.00	1313	1744	1929	2151	2366
12500.00	1316	1748	1933	2155	2371
12550.00	1319	1752	1937	2160	2376
12600.00	1322	1756	1942	2165	2381
12650.00	1325	1760	1946	2170	2387
12700.00	1328	1764	1950	2174	2391
12750.00	1331	1767	1954	2178	2396
12800.00	1334	1771	1958	2183	2401
12850.00	1336	1774	1962	2187	2406
12900.00	1339	1778	1966	2192	2411
12950.00	1342	1782	1970	2196	2416
13000.00	1345	1785	1974	2201	2421
13050.00	1347	1789	1978	2205	2425
13100.00	1350	1793	1982	2209	2430
13150.00	1353	1796	1985	2214	2435
13200.00	1356	1800	1989	2218	2440
13250.00	1358	1803	1993	2223	2445
13300.00	1361	1807	1997	2227	2450
13350.00	1364	1811	2001	2231	2455
13400.00	1367	1814	2005	2236	2459
13450.00	1370	1818	2009	2240	2464
13500.00	1372	1821	2013	2245	2469
13550.00	1375	1825	2017	2249	2474
13600.00	1378	1829	2021	2254	2479
13650.00	1381	1832	2025	2258	2484
13700.00	1383	1836	2029	2262	2489
13750.00	1386	1839	2033	2267	2493
13800.00	1388	1842	2036	2270	2497
13850.00	1391	1845	2038	2273	2500

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
13900.00	1393	1848	2041	2276	2503
13950.00	1395	1850	2044	2279	2506
14000.00	1398	1853	2046	2282	2510
14050.00	1400	1856	2049	2285	2513
14100.00	1402	1858	2052	2288	2516
14150.00	1405	1861	2054	2291	2520
14200.00	1407	1864	2057	2294	2523
14250.00	1409	1867	2060	2297	2526
14300.00	1411	1869	2062	2300	2529
14350.00	1414	1872	2065	2303	2533
14400.00	1416	1875	2068	2306	2536
14450.00	1418	1877	2070	2309	2539
14500.00	1421	1880	2073	2312	2543
14550.00	1423	1883	2076	2315	2546
14600.00	1425	1885	2078	2317	2549
14650.00	1428	1888	2081	2320	2553
14700.00	1430	1891	2084	2323	2556
14750.00	1432	1894	2087	2326	2559
14800.00	1434	1896	2089	2329	2562
14850.00	1437	1899	2092	2332	2566
14900.00	1439	1902	2095	2335	2569
14950.00	1441	1904	2097	2338	2572
15000.00	1444	1907	2100	2341	2576
15050.00	1446	1910	2103	2344	2579
15100.00	1448	1913	2105	2347	2582
15150.00	1451	1915	2108	2350	2585
15200.00	1453	1918	2111	2353	2589
15250.00	1455	1921	2113	2356	2592
15300.00	1457	1923	2116	2359	2595
15350.00	1460	1926	2119	2362	2599
15400.00	1462	1929	2121	2365	2602
15450.00	1464	1932	2124	2368	2605
15500.00	1467	1934	2127	2371	2609
15550.00	1469	1937	2130	2374	2612
15600.00	1471	1940	2132	2377	2615
15650.00	1474	1942	2135	2380	2618
15700.00	1476	1945	2138	2383	2622

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
15750.00	1478	1948	2140	2386	2625
15800.00	1480	1950	2143	2389	2628
15850.00	1483	1953	2146	2392	2632
15900.00	1485	1956	2148	2395	2635
15950.00	1487	1959	2151	2398	2638
16000.00	1490	1961	2154	2401	2641
16050.00	1492	1964	2156	2404	2645
16100.00	1494	1967	2159	2407	2648
16150.00	1497	1969	2162	2410	2651
16200.00	1499	1972	2164	2413	2655
16250.00	1501	1975	2167	2416	2658
16300.00	1503	1978	2170	2419	2661
16350.00	1506	1980	2172	2422	2665
16400.00	1508	1983	2175	2425	2668
16450.00	1510	1986	2178	2428	2671
16500.00	1513	1988	2181	2431	2674
16550.00	1515	1991	2183	2434	2678
16600.00	1517	1994	2186	2437	2681
16650.00	1520	1997	2189	2440	2684
16700.00	1522	1999	2191	2443	2688
16750.00	1524	2002	2194	2446	2691
16800.00	1526	2005	2197	2449	2694
16850.00	1529	2007	2199	2452	2697
16900.00	1531	2010	2202	2455	2701
16950.00	1533	2013	2205	2458	2704
17000.00	1536	2015	2207	2461	2707
17050.00	1538	2018	2210	2464	2711
17100.00	1540	2021	2213	2467	2714
17150.00	1543	2024	2215	2470	2717
17200.00	1545	2026	2218	2473	2721
17250.00	1547	2029	2221	2476	2724
17300.00	1550	2032	2223	2479	2727
17350.00	1552	2034	2226	2482	2730
17400.00	1554	2037	2229	2485	2734
17450.00	1556	2040	2232	2488	2737
17500.00	1559	2043	2234	2491	2740

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
17550.00	1561	2045	2237	2494	2744
17600.00	1563	2048	2240	2497	2747
17650.00	1566	2051	2242	2500	2750
17700.00	1568	2053	2245	2503	2753
17750.00	1570	2056	2248	2506	2757
17800.00	1573	2059	2250	2509	2760
17850.00	1575	2062	2253	2512	2763
17900.00	1577	2064	2256	2515	2767
17950.00	1579	2067	2258	2518	2770
18000.00	1582	2070	2261	2521	2773
18050.00	1584	2072	2264	2524	2777
18100.00	1586	2075	2266	2527	2780
18150.00	1589	2078	2269	2530	2783
18200.00	1591	2081	2272	2533	2786
18250.00	1593	2083	2275	2536	2790
18300.00	1596	2086	2277	2539	2793
18350.00	1598	2089	2280	2542	2796
18400.00	1600	2091	2283	2545	2800
18450.00	1602	2094	2285	2548	2803
18500.00	1605	2097	2288	2551	2806
18550.00	1607	2099	2291	2554	2809
18600.00	1609	2102	2293	2557	2813
18650.00	1612	2105	2296	2560	2816
18700.00	1614	2108	2299	2563	2819
18750.00	1616	2110	2301	2566	2823
18800.00	1619	2113	2304	2569	2826
18850.00	1621	2116	2307	2572	2829
18900.00	1623	2118	2309	2575	2833
18950.00	1625	2121	2312	2578	2836
19000.00	1628	2124	2315	2581	2839
19050.00	1630	2127	2318	2584	2842
19100.00	1633	2130	2321	2588	2847
19150.00	1637	2134	2324	2592	2851
19200.00	1640	2138	2328	2596	2855
19250.00	1643	2141	2331	2600	2859
19300.00	1646	2145	2335	2603	2864

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
19350.00	1650	2149	2338	2607	2868
19400.00	1653	2152	2342	2611	2872
19450.00	1656	2156	2345	2615	2877
19500.00	1660	2160	2349	2619	2881
19550.00	1663	2163	2352	2623	2885
19600.00	1666	2167	2356	2627	2889
19650.00	1669	2171	2359	2631	2894
19700.00	1673	2175	2363	2634	2898
19750.00	1676	2178	2366	2638	2902
19800.00	1679	2182	2370	2642	2906
19850.00	1683	2186	2373	2646	2911
19900.00	1686	2189	2377	2650	2915
19950.00	1689	2193	2380	2654	2919
20000.00	1692	2197	2384	2658	2923
20050.00	1696	2200	2387	2662	2928
20100.00	1699	2204	2390	2665	2932
20150.00	1702	2208	2394	2669	2936
20200.00	1705	2211	2397	2673	2940
20250.00	1709	2215	2401	2677	2945
20300.00	1712	2219	2404	2681	2949
20350.00	1715	2223	2408	2685	2953
20400.00	1719	2226	2411	2689	2958
20450.00	1722	2230	2415	2693	2962
20500.00	1725	2234	2418	2696	2966
20550.00	1728	2237	2422	2700	2970
20600.00	1732	2241	2425	2704	2975
20650.00	1735	2245	2429	2708	2979
20700.00	1738	2248	2432	2712	2983
20750.00	1741	2252	2436	2716	2987
20800.00	1745	2256	2439	2720	2992
20850.00	1748	2259	2443	2724	2996
20900.00	1751	2263	2446	2727	3000
20950.00	1755	2267	2450	2731	3004
21000.00	1758	2271	2453	2735	3009
21050.00	1761	2274	2457	2739	3013
21100.00	1764	2278	2460	2743	3017

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
21150.00	1768	2282	2463	2747	3021
21200.00	1771	2285	2467	2751	3026
21250.00	1774	2289	2470	2755	3030
21300.00	1778	2293	2474	2758	3034
21350.00	1781	2296	2477	2762	3038
21400.00	1784	2300	2481	2766	3043
21450.00	1787	2304	2484	2770	3047
21500.00	1791	2307	2488	2774	3051
21550.00	1794	2311	2491	2778	3056
21600.00	1797	2315	2495	2782	3060
21650.00	1800	2318	2498	2786	3064
21700.00	1804	2322	2502	2789	3068
21750.00	1807	2326	2505	2793	3073
21800.00	1810	2330	2509	2797	3077
21850.00	1814	2333	2512	2801	3081
21900.00	1817	2337	2516	2805	3085
21950.00	1820	2341	2519	2809	3090
22000.00	1823	2344	2523	2813	3094
22050.00	1827	2348	2526	2817	3098
22100.00	1830	2352	2530	2820	3102
22150.00	1833	2355	2533	2824	3107
22200.00	1837	2359	2536	2828	3111
22250.00	1840	2363	2540	2832	3115
22300.00	1843	2366	2543	2836	3119
22350.00	1846	2370	2547	2840	3124
22400.00	1850	2374	2550	2844	3128
22450.00	1853	2378	2554	2848	3132
22500.00	1856	2381	2557	2851	3137
22550.00	1859	2385	2561	2855	3141
22600.00	1863	2389	2564	2859	3145
22650.00	1866	2392	2568	2863	3149
22700.00	1869	2396	2571	2867	3154
22750.00	1873	2400	2575	2871	3158
22800.00	1876	2403	2578	2875	3162
22850.00	1879	2407	2582	2879	3166
22900.00	1882	2411	2585	2882	3171

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
22950.00	1886	2414	2589	2886	3175
23000.00	1889	2418	2592	2890	3179
23050.00	1892	2422	2596	2894	3183
23100.00	1896	2426	2599	2898	3188
23150.00	1899	2429	2602	2902	3192
23200.00	1902	2433	2606	2906	3196
23250.00	1905	2437	2609	2910	3200
23300.00	1909	2440	2613	2913	3205
23350.00	1912	2444	2616	2917	3209
23400.00	1915	2448	2620	2921	3213
23450.00	1918	2451	2623	2925	3218
23500.00	1922	2455	2627	2929	3222
23550.00	1925	2459	2630	2933	3226
23600.00	1928	2462	2634	2937	3230
23650.00	1932	2466	2637	2941	3235
23700.00	1935	2470	2641	2944	3239
23750.00	1938	2473	2644	2948	3243
23800.00	1941	2477	2648	2952	3247
23850.00	1945	2481	2651	2956	3252
23900.00	1948	2485	2655	2960	3256
23950.00	1951	2488	2658	2964	3260
24000.00	1955	2492	2662	2968	3264
24050.00	1958	2496	2665	2972	3269
24100.00	1961	2499	2669	2975	3273
24150.00	1964	2503	2672	2979	3277
24200.00	1968	2507	2675	2983	3281
24250.00	1971	2510	2679	2987	3286
24300.00	1974	2514	2682	2991	3290
24350.00	1977	2518	2686	2995	3294
24400.00	1981	2521	2689	2999	3299
24450.00	1984	2525	2693	3003	3303
24500.00	1987	2529	2696	3006	3307
24550.00	1991	2533	2700	3010	3311
24600.00	1994	2536	2703	3014	3316
24650.00	1997	2540	2707	3018	3320
24700.00	2000	2544	2710	3022	3324

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
24750.00	2004	2547	2714	3026	3328
24800.00	2007	2551	2717	3030	3333
24850.00	2010	2555	2721	3034	3337
24900.00	2014	2558	2724	3037	3341
24950.00	2017	2562	2728	3041	3345
25000.00	2020	2566	2731	3045	3350
25050.00	2023	2569	2735	3049	3354
25100.00	2027	2573	2738	3053	3358
25150.00	2030	2577	2742	3057	3362
25200.00	2033	2581	2745	3061	3367
25250.00	2036	2584	2748	3065	3371
25300.00	2040	2588	2752	3068	3375
25350.00	2043	2592	2755	3072	3380
25400.00	2046	2595	2759	3076	3384
25450.00	2050	2599	2762	3080	3388
25500.00	2053	2603	2766	3084	3392
25550.00	2056	2606	2769	3088	3397
25600.00	2059	2610	2773	3092	3401
25650.00	2063	2614	2776	3096	3405
25700.00	2066	2617	2780	3099	3409
25750.00	2069	2621	2783	3103	3414
25800.00	2073	2625	2787	3107	3418
25850.00	2076	2628	2790	3111	3422
25900.00	2079	2632	2794	3115	3426
25950.00	2082	2636	2797	3119	3431
26000.00	2086	2640	2801	3123	3435
26050.00	2089	2643	2804	3127	3439
26100.00	2092	2647	2808	3130	3443
26150.00	2095	2651	2811	3134	3448
26200.00	2099	2654	2814	3138	3452
26250.00	2102	2658	2818	3142	3456
26300.00	2105	2662	2821	3146	3460
26350.00	2109	2665	2825	3150	3465
26400.00	2112	2669	2828	3154	3469
26450.00	2115	2673	2832	3158	3473
26500.00	2118	2676	2835	3161	3478

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
26550.00	2122	2680	2839	3165	3482
26600.00	2125	2684	2842	3169	3486
26650.00	2128	2688	2846	3173	3490
26700.00	2132	2691	2849	3177	3495
26750.00	2135	2695	2853	3181	3499
26800.00	2138	2699	2856	3185	3503
26850.00	2141	2702	2860	3189	3507
26900.00	2145	2706	2863	3192	3512
26950.00	2148	2710	2867	3196	3516
27000.00	2151	2713	2870	3200	3520
27050.00	2154	2717	2874	3204	3524
27100.00	2158	2721	2877	3208	3529
27150.00	2161	2724	2880	3211	3533
27200.00	2164	2728	2884	3215	3537
27250.00	2167	2731	2887	3219	3541
27300.00	2170	2735	2890	3223	3545
27350.00	2173	2738	2894	3227	3549
27400.00	2177	2742	2897	3230	3553
27450.00	2180	2746	2900	3234	3557
27500.00	2183	2749	2904	3238	3562
27550.00	2186	2753	2907	3242	3566
27600.00	2189	2756	2911	3245	3570
27650.00	2193	2760	2914	3249	3574
27700.00	2196	2764	2917	3253	3578
27750.00	2199	2767	2921	3257	3582
27800.00	2202	2771	2924	3260	3586
27850.00	2205	2774	2927	3264	3590
27900.00	2208	2778	2931	3268	3595
27950.00	2212	2781	2934	3272	3599
28000.00	2215	2785	2938	3275	3603
28050.00	2218	2789	2941	3279	3607
28100.00	2221	2792	2944	3283	3611
28150.00	2224	2796	2948	3287	3615
28200.00	2227	2799	2951	3290	3619
28250.00	2231	2803	2954	3294	3624

(Rule 1240-2-4-.09, continued)

Tennessee
Schedule of Basic Child Support Obligations

For combined adjusted gross income in excess of \$28,250.00:		
	One child:	2231 plus 6.81% of all income in excess of 28250
	Two children:	2803 plus 7.22% of all income in excess of 28250
	Three children:	2954 plus 7.77% of all income in excess of 28250
	Four children:	3294 plus 8.05% of all income in excess of 28250
	Five + children:	3624 plus 8.66% of all income in excess of 28250

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(a)(12), (16); 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** Original rule filed November 4, 2004; effective January 18, 2005.



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES
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BILL Lee
GOVERNOR

DANIELLE BARNES
COMMISSIONER

April 27, 2020

Mr. Robert Greene
Director
Division of Publications
Office of Tennessee Secretary of State Tre Hargett
312 Rosa L. Parks Avenue
8th Floor, William R. Snodgrass Tennessee Tower
Nashville, TN 37243-1102

RE: Rulemaking Hearing Rules of the Department of Human Services Division of Child Support Services

Technical Correction Request for Rule 1240-02-04-.09 Child Support Schedule

Dear Mr. Greene:

The Department of Human Services requests that a revision to the first two (2) rows of the Child Support Schedule Table in Rule 1240-02-04-.09 as found in the Rulemaking Hearing Rule(s) Filing Form be made upon publication to correct a clerical oversight made by the Department and reflect the revisions made in response to public comments, which are accurately reflected in the Chapter "Redline" submitted with the Rulemaking Hearing Rule(s) Filing Form.

This correction will ensure that the official rules align with the Department's intent as reflected in the text of other rule amendments made within the chapter, the Department's discussion and description of revisions made in response to public comments contained in the Rulemaking Hearing Rule(s) Filing Form, and the "Redline" version submitted with the filing.

Thank you for your assistance in this matter.

Sincerely,

/s/ Rebekah A. Parkhurst

Rebekah A. Parkhurst
Deputy General Counsel

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