

## Notice of Rulemaking Hearing

The Tennessee Department of Human Services  
Child Support Services Division

There will be hearings before the Tennessee Department of Human Services to consider the promulgation of amendments to rules pursuant to Tennessee Code Annotated §§ 4-5-201 et seq. and 71-1-105(12). The hearings will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, Tennessee Code Annotated § 4-5-204, and will take place in the following locations:

Nashville, Tennessee: Citizens Plaza State Office Building, Second Floor Boardroom, 400 Deaderick Street, Nashville, Tennessee, at 6:30 PM Central Time on January 22, 2008;

Memphis, Tennessee: Donnelley J. Hill State Office Building, Second Floor Auditorium, 170 North Main Street, Memphis, Tennessee, at 6:30 PM Central Time on January 23, 2008;

Knoxville, Tennessee: Knoxville State Office Building, 7th Floor Conference Room A, 531 Henley Street, Knoxville, Tennessee, at 6:30 PM Eastern Time on January 24, 2008.

Any individuals with disabilities who wish to participate in these proceedings or to review these filings should contact the Department of Human Services to discuss any auxiliary aids or services needed to facilitate such participation. Such initial contact may be made no less than ten (10) days prior to the scheduled meeting date or the date the party intends to review such filings, to allow time for the Department of Human Services to determine how it may reasonably provide such aid or service. Initial contact may be made with the Department of Human Services ADA Coordinator, Natasha Webster, Citizens Plaza Building, 400 Deaderick Street, 15th Floor, Nashville, Tennessee 37243, telephone number (615) 313-4731, (TTY)-(800) 270-1349.

For a copy of this notice of rulemaking hearing, contact: Barbara Broersma, Assistant General Counsel, Citizen's Plaza Building, 400 Deaderick Street, Nashville, Tennessee, 37243-1403 and (615) 313-4731.

Substance of Proposed Rules  
of  
The Tennessee Department of Human Services  
Child Support Services Division

1240-02-04  
Child Support Guidelines

Amendments

Rule 1240-02-04-.04, Determination of Child Support, is amended by adding in subpart (3)(a)1(xiii) the word “Net” before the words “capital gains” so that, as amended, the subpart shall read “Net capital gains.”

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting item (I) of subpart (ii) of part 2 of subparagraph (a) of paragraph (3) in its entirety and by substituting the following language so that, as amended, item (I) shall read as follows:

- (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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting subitem (III) of item (I) of subpart (iv) of part 2 of subparagraph (a) of paragraph (3) in its entirety, and by substituting the following language so that, as amended, subitem (III) shall read as follows:

- 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 four hundred seventy-eight dollars (\$37,478) for male parents and twenty-eight thousand three hundred forty-nine dollars (\$28,349) 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 2005 from the U.S. Census Bureau.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting part 5 of subparagraph (a) of paragraph (3) in its entirety and by substituting the following language so that, as amended, part 5 shall read as follows:

- 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 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.

(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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting subparagraphs (c) and (d) of paragraph (4) in their entireties, and by substituting the following language so that, as amended, subparagraphs (c) and (d) shall read as follows:

- (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 ninety-seven thousand five hundred dollars (\$97,500) of gross earnings (for wage earners in 2007). A maximum of six thousand forty-five dollars (\$6,045) 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 ninety-seven thousand five hundred dollars (\$97,500) 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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting parts 1 and 2 of subparagraph (b) of paragraph (7) in their entireties, and by substituting the following language so that, as amended, parts 1 and 2 shall read as follows:

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.

The Father 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 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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting part 4 of subparagraph (b) of paragraph (7) in its entirety, and by substituting the following language so that, as amended, part 4 shall read as follows:

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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by adding the following language to paragraph (7) as a new subparagraph (d) and by renumbering accordingly the current subparagraph (d) and all subsequent subparagraphs:

- (d) In a non-parent caretaker situation, neither parent is eligible for a parenting time adjustment.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting part 4 of the newly designated subparagraph (h) of paragraph (7) in its entirety and by renumbering the current part 5 as the new part 4.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting part 1 of the newly designated subparagraph (i) of paragraph (7) in its entirety and by substituting the following language so that, as amended, part 1 shall read as follows:

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  $0.002739726 [69 - 68 = 1; 1/365]$ .

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting parts 2, 4, and 5 of subparagraph (a) of paragraph (8) in their entireties by substituting the following language so that, as amended, parts 2, 4, and 5 shall read as follows:

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."
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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting part 4 of subparagraph (c) of paragraph (8) in its entirety, and by substituting the following language so that, as amended, part 4 shall read as follows:

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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting part 1 of subparagraph (e) of paragraph (8) in its entirety, and by substituting the following language so that, as amended, part 1 shall read as follows:

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.

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(12), (15), and (16), 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-.04, Determination of Child Support, is amended by deleting from the rule citation in subparagraph (d) of paragraph (9) the reference to 1240-02-04-.04(7)(g) and replacing it with 1240-02-04-.04(7)(h).

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(12), (15), and (16), 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 subpart (i) of part 2 of subparagraph (d) of paragraph (2) in its entirety, and by substituting the following language so that, as amended, subpart (i) shall read as follows:

- (i) As of the effective date of the rules, the federal poverty level for a single adult is ten thousand two hundred ten dollars (\$10,210) annual gross income, which shall remain in effect until updated by the Department.

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

Rule 1240-02-04-.05, Modification of Child Support Orders, is amended by adding paragraph (8), to read as follows:

(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.

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

Rule 1240-02-04-.06, Retroactive Support, is amended by adding to the end of paragraph (3) the punctuation and language: “, using the Guidelines in effect at the time of the hearing on retroactive support”, so that, as amended, paragraph (3) will read as follows:

- (3) The retroactive support amount shall be calculated as follows, using the Guidelines in effect at the time of the hearing on retroactive support:

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

Rule 1240-02-04-.08, Worksheet and Instructions, is amended by deleting items (I) and (II) from subpart (ii) of part 3 of subparagraph (c) of paragraph (2) in their entireties, and by substituting the following language so that, as amended, items (I) and (II) shall read as follows:

- (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 only the days for the children with whom the Mother spends less than one hundred eighty-two and one-half (182.5) days. For the Father, all children with whom the Father spends one hundred eighty-two and one-half (182.5) days or less shall be included. For instance, if the Mother 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 average parenting time is one hundred thirteen (113) days  $[140 + 86 = 226 / 2 = 113]$ . [See Rule 1240-02-04-.04(7)(b)]

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

Rule 1240-02-04-.08, Worksheet and Instructions, is amended by deleting part 4 of subparagraph (c) of paragraph (2) in its entirety and by renumbering the current part 5 as the new part 4.

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

Rule 1240-02-04-.08, Worksheet and Instructions, is amended by deleting parts 2 and 4 of subparagraph (d) of paragraph (2) in their entireties and by substituting the following language so that, as amended, parts 2 and 4 shall read as follows:

2. Line 8a – Children's Portion of Health Insurance Premium. [Rule 1240-02-04-.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.
4. Line 8c – Work-related Childcare Expenses. [Rule 1240-02-04-.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.

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

Rule 1240-02-04-.08, Worksheet and Instructions, is amended by deleting part 5 of subparagraph (d) of paragraph (2) in its entirety and by renumbering as appropriate all subsequent parts of subparagraph (d).

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

Rule 1240-02-04-.08, Worksheet and Instructions, is amended by deleting the newly designated part 5 of subparagraph (d) of paragraph (2) in its entirety and by substituting the following language so that, as amended, the newly designated part 5 shall read as follows:

5. Line 9 – Total Additional Expenses. [Rule 1240-02-04-.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.

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

Rule 1240-02-04-.08, Worksheet and Instructions, is amended by deleting part 1 of subparagraph (e) of paragraph (2) in its entirety and by substituting the following language so that, as amended, part 1 shall read as follows:

1. Line 12 – Presumptive Child Support Order. [Rule 1240-02-04-.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 1240-02-04-.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 1240-02-04-.07(2)(g)1 for the number of children for whom support is being calculated. An opportunity to rebut this limitation is provided in 1240-02-04-.07(2)(g)2.

(II) Split Parenting Situations.

If the ASO on Line 11 for either parent exceeds the amount specified in 1240-02-04-.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 1240-02-04-.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 1240-02-04-.07(2)(g).

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

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

(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:	PR	AR	SPL
		P	P	IT
	Name of Father:			
	Name of non-parent Caretaker:			
	TCSES case #:			
	Docket #:			
	Court name:			

  

Name(s) of Child(ren)	Date of Birth	Days with Mother	Days with Father	Days with Caretaker

**Part II. Adjusted Gross Income**

		Mother / Column A	Father / Column B	Non-parent Caretaker / Column C	
Use Credit Worksheet to calculate line items <b>1d and 1e.</b>	<b>1</b> Monthly Gross Income	\$	\$		
	<b>1a</b> Federal benefit for child	+	+		
	<b>1b</b> Self-employment tax paid	-	-		
	<b>1c</b> Subtotal	\$	\$		
	<b>1d</b> Credit for In-Home Children	-	-		
	<b>1e</b> Credit for Not In Home Children	-	-		
	<b>2</b> Adjusted Gross Income (AGI)	\$	\$		
	<b>2a</b> Combined Adjusted Gross Income	\$			
	<b>3</b> Percentage Share of Income (PI)		%		%

**Part III. Parents' Share of BCSO**

<b>4</b> BCSO allotted to primary parent's household	\$	\$	\$
<b>4a</b> Share of BCSO owed to primary parent	\$	\$	
<b>5</b> ARP parent's average parenting time			
<b>6</b> Parenting time adjustment	\$	\$	
<b>7</b> Adjusted BCSO	\$	\$	

---

State of Tennessee – Child Support Worksheet

**Part IV. Additional Expenses**

	Mother / Column A	Father / Column B	Non- parent Caretak er / 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 SS benefit, Line 1a, Obligor's column

\$	\$	
----	----	--

---

**Comments, Calculations, or Rebuttals to Schedule**

---

---

---

---

---

**Preparer's Use Only**

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Title: \_\_\_\_\_

---

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

The notice of rulemaking set out herein was properly filed in the Department of State on the 2nd day of November, 2007. (FS 11-01-07; DBID 753)