NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.



**HOUSE BILL 25-1159** 

BY REPRESENTATIVE(S) English and Joseph, Bacon, Boesenecker, Bradley, Duran, Hamrick, Jackson, Lieder, Lindsay, Sirota, McCluskie; also SENATOR(S) Mullica and Bright, Amabile, Cutter, Jodeh, Marchman, Michaelson Jenet.

CONCERNING THE CHILD SUPPORT COMMISSION'S LEGISLATIVE RECOMMENDATIONS, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

Be it enacted by the General Assembly of the State of Colorado:

**SECTION 1.** In Colorado Revised Statutes, 14-10-114, **amend** (8)(c)(IV) as follows:

- 14-10-114. Spousal maintenance advisory guidelines legislative declaration definitions. (8) Definitions. As used in this section, unless the context otherwise requires:
- (c) (IV) If a party is voluntarily unemployed or underemployed, maintenance shall MUST be calculated based on a determination of potential income; except that a determination of potential income shall MUST not be made for a party who is physically or mentally incapacitated or is caring for

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

a child under the age of thirty TWENTY-FOUR months for whom the parties owe a joint legal responsibility or for an incarcerated parent sentenced to one year ONE HUNDRED EIGHTY DAYS or more.

- **SECTION 2.** In Colorado Revised Statutes, 14-10-115, **amend** (2)(a), (3)(h), (3)(i), (5)(a) introductory portion, (5)(a)(III)(B), (5)(a)(IV), (7)(a), (8)(a), (8)(b), (8)(c), (10)(h), (11)(c)(II), (12), and (13)(a)(III); **repeal** (8)(g); **repeal and reenact, with amendments,** (7)(b); and **add** (3)(g.5) and (8)(h) as follows:
- 14-10-115. Child support guidelines purpose determination of income schedule of basic child support obligations adjustments to basic child support additional guidelines child support commission definitions. (2) Duty of support factors to consider. (a) In a proceeding for dissolution of marriage, legal separation, maintenance, or child support, the court may SHALL, TO THE EXTENT ALLOWABLE WITHIN THE COURT'S JURISDICTION, ENTER AN order DIRECTING either or both parents owing a duty of support to a child of the marriage to pay an amount reasonable or necessary for the child's support and may order an amount determined to be reasonable under the circumstances for a time period that occurred after the date of the parties' physical separation or the filing of the petition or service upon the respondent, whichever date is latest, and prior to the month the child support obligation begins, without regard to marital misconduct.
- (3) **Definitions.** As used in this section, unless the context otherwise requires:
- (g.5) "SELF-SUPPORT RESERVE" MEANS AN AMOUNT EQUAL TO THE STATE HOURLY MINIMUM WAGE MULTIPLIED BY TWENTY-NINE HOURS PER WEEK, MULTIPLIED BY FIFTY WEEKS PER YEAR, DIVIDED BY TWELVE MONTHS.
- (h) "Shared physical care", for the purposes of the child support guidelines and schedule of basic child support obligations specified in this section, and as further specified in paragraph (b) of subsection (8) SUBSECTION (8)(b) of this section, means that each parent keeps the children overnight for more than ninety-two overnights FOR AT LEAST ONE OVERNIGHT each year and that both parents contribute to the expenses of the children in addition to the payment of child support.

- (i) "Split physical care", for the purposes of the child support guidelines and schedule of basic child support obligations specified in this section, and as further specified in paragraph (c) of subsection (8) SUBSECTION (8)(c) of this section, means that each parent has physical care of at least one of the children by means of that child or children residing with that parent the majority MORE THAN FIFTY PERCENT of the time.
- (5) **Determination of income.** (a) For the purposes of the child support guidelines and schedule of basic child support obligations specified in this section, the gross income of each parent shall be IS determined according to the following guidelines:
- (III) (B) "Ordinary and necessary expenses" does not include amounts allowable by the internal revenue service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support; EXCEPT THAT, THE COURT MAY CONSIDER STRAIGHT-LINE DEPRECIATION, IF APPROPRIATE, EVEN IF ACCELERATED DEPRECIATION WAS USED IN THE PARTY'S INCOME TAX FORMS.
- (IV) If a preexisting court-ordered alimony or maintenance obligation actually received PAID by a party does not involve the same parties as the child support calculation and is not deductible for federal income tax purposes by that party, then the amount of preexisting court-ordered alimony or maintenance that is deducted from that party's gross income is the amount actually received PAID by that party multiplied by 1.25.
- (7) **Schedule of basic child support obligations.** (a) (I) The basic child support obligation shall MUST be determined using the schedule of basic child support obligations contained in paragraph (b) of this subsection (7) SUBSECTION (7)(b) OF THIS SECTION. The basic child support obligation shall MUST be divided between the parents in proportion to their EACH PARENT'S adjusted gross incomes INCOME.
- (II) (A) For A combined gross income that falls between amounts shown in the schedule of basic child support obligations, basic child support amounts shall MUST be interpolated. The category entitled "number of children due support" in the schedule of basic child support obligations

## shall have the meaning defined in subsection (3) of this section.

- (III) (A) IN ANY CIRCUMSTANCE IN WHICH THE OBLIGOR'S MONTHLY ADJUSTED GROSS INCOME IS LESS THAN OR EQUAL TO SIX HUNDRED FIFTY DOLLARS, REGARDLESS OF THE MONTHLY ADJUSTED GROSS INCOME OF THE OBLIGEE, THE COURT SHALL ORDER THE OBLIGOR TO PAY THE MINIMUM MONTHLY ORDER AMOUNT IN CHILD SUPPORT. THE MINIMUM ORDER AMOUNT IS TEN DOLLARS PER MONTH, REGARDLESS OF THE NUMBER OF CHILDREN BETWEEN THE PARTIES. IF, AS A RESULT OF SHARED PARENTING TIME, THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT OBLIGATION IS LESS THAN TEN DOLLARS THEN THE TEN-DOLLAR MINIMUM MONTHLY ORDER AMOUNT DOES NOT APPLY AND THE PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT OBLIGATION APPLIES.
- (B) In circumstances in which the obligor's monthly adjusted gross income is less than one thousand five hundred dollars OR EQUAL TO THE SELF-SUPPORT RESERVE but more than six hundred fifty dollars, the obligor is required to pay a child support payment of OBLIGOR'S BASIC CHILD SUPPORT OBLIGATION is REDUCED TO fifty dollars per month for one child, seventy dollars per month for two children, ninety dollars per month for three children, one hundred ten dollars per month for four children, one hundred thirty dollars per month for five children, and one hundred fifty dollars per month for six or more children. The minimum order amount shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in subsection (3)(h) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody. THE REDUCED LOW-INCOME ADJUSTMENT DOES NOT APPLY IF, AS A RESULT OF SHARED PARENTING TIME, THE ADJUSTMENT IS GREATER THAN THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT OBLIGATION CALCULATED PURSUANT TO THE CHILD SUPPORT GUIDELINES. THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT WITH SHARED PHYSICAL CARE MUST NOT EXCEED THE AMOUNT OWED BY THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.
- (C) For an obligor with an adjusted gross income that is less than or equal to one thousand five hundred dollars THE SELF-SUPPORT RESERVE but more than six hundred fifty dollars, the obligor's child support amount, as determined BASIC CHILD SUPPORT OBLIGATION AS REDUCED BY THE LOW-INCOME ADJUSTMENT pursuant to subsection (7)(a)(II)(B) SUBSECTION

- (7)(a)(III)(B) of this section, must be adjusted pursuant to subsection (11)(c)(III) of this section. The obligor's child support amount may be further adjusted to include a share of the work-related and education-related child care costs, health insurance, extraordinary medical expenses, and other extraordinary adjustments as described in subsections (9), (10), (11)(a), and (11)(b) of this section. However, if at the time the child support obligation is calculated, adjustments made pursuant to subsections (9), (10), (11)(a), and (11)(b) of this section, together with the REDUCED low-income adjustment amount, exceed twenty TEN percent of the obligor's adjusted gross income, the child support obligation must be capped at twenty TEN percent of the obligor's adjusted gross income. The low-income adjustment does not apply when each parent keeps the children more than ninety-two overnights each year as defined in subsection (8) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody. THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT WITH SHARED PARENTING TIME MUST NOT EXCEED THE AMOUNT OWED BY THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.
- (D) In any circumstance in which the obligor's monthly adjusted gross income is less than or equal to six hundred fifty dollars, regardless of the monthly adjusted gross income of the obligee, the obligor must be ordered to pay the minimum monthly order amount in child support. The minimum order amount is ten dollars per month, regardless of the number of children between these parties. The ten-dollar minimum monthly order amount is not adjusted by the number of the obligor's overnights with children.
- (E) The judge may use discretion to determine child support in circumstances where combined adjusted gross income exceeds the uppermost levels of the schedule of basic child support obligations; except that the presumptive basic child support obligation shall not be less than it would be based on the highest level of adjusted gross income set forth in the schedule of basic child support obligations.
- (IV) The final presumptive child support obligation, including adjustments made pursuant to subsections (9), (10), (11)(a), (11)(b), and (11)(c)(III) of this section, must not exceed twenty percent of the obligor's adjusted gross income if the obligor's monthly adjusted gross income is above the self-support

RESERVE AND LESS THAN OR EQUAL TO THE STATE MINIMUM WAGE MULTIPLIED BY FORTY HOURS, MULTIPLIED BY FIFTY-TWO WEEKS A YEAR, DIVIDED BY TWELVE MONTHS. THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT WITH SHARED PHYSICAL CARE MUST NOT EXCEED THE AMOUNT OWED BY THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.

- (V) (A) FOR AN OBLIGOR WITH AN ADJUSTED GROSS INCOME THAT IS ABOVE THE SELF-SUPPORT RESERVE, THE OBLIGOR'S BASIC CHILD SUPPORT OBLIGATION MUST BE ADJUSTED BY DEDUCTING THE SELF-SUPPORT RESERVE AMOUNT FROM THE OBLIGOR'S ADJUSTED GROSS INCOME. THE DIFFERENCE CALCULATED MUST BE EQUAL TO EIGHTY PERCENT OF THE DIFFERENCE FOR ONE CHILD, EIGHTY-FIVE PERCENT OF THE DIFFERENCE FOR TWO CHILDREN, EIGHTY-NINE PERCENT OF THE DIFFERENCE FOR THREE CHILDREN, NINETY-TWO PERCENT OF THE DIFFERENCE FOR FOUR CHILDREN, NINETY-FOUR PERCENT OF THE DIFFERENCE FOR FIVE CHILDREN, AND NINETY-FIVE PERCENT OF THE DIFFERENCE FOR SIX OR MORE CHILDREN.
- (B) If the resulting difference calculated pursuant to subsection (7)(a)(V)(A) of this section is less than the reduced low-income adjustment calculated pursuant to subsection (7)(a)(III)(A) of this section, the obligor's basic child support obligation is equal to the reduced low-income adjustment.
- (C) If the resulting difference calculated pursuant to subsection (7)(a)(V)(A) of this section is more than the reduced low-income adjustment calculated pursuant to subsection (7)(a)(III)(A) of this section but less than the schedule of basic child support obligation, the obligor's basic child support obligation is equal to the amount calculated pursuant to subsection (7)(a)(V)(A) of this section.
- (D) If the resulting difference calculated pursuant to subsection (7)(a)(V)(A) of this section is equal to or more than the schedule of basic child support obligation, the amount listed in the schedule of basic child support obligation applies.
- (VI) IN ADDITION TO THE ADJUSTMENTS DESCRIBED IN THIS SUBSECTION (7)(a), THE OBLIGOR'S CHILD SUPPORT AMOUNT MUST BE FURTHER ADJUSTED FOR WORK-RELATED AND EDUCATION-RELATED CHILD CARE COSTS, HEALTH INSURANCE, EXTRAORDINARY MEDICAL EXPENSES,

AND OTHER EXTRAORDINARY ADJUSTMENTS AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION.

(VII) THE JUDGE MAY USE DISCRETION TO DETERMINE CHILD SUPPORT IN CIRCUMSTANCES WHEN THE COMBINED ADJUSTED GROSS INCOME EXCEEDS THE UPPERMOST LEVELS OF THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS; EXCEPT THAT THE PRESUMPTIVE BASIC CHILD SUPPORT OBLIGATION MUST NOT BE LESS THAN IT WOULD BE BASED ON THE HIGHEST LEVEL OF ADJUSTED GROSS INCOME SET FORTH IN THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS.

(b) SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS:

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
50	11	<i>17</i>	20	23	25	<i>27</i>
100	22	33	40	45	50	54
<i>150</i>	33	50	61	<i>68</i>	<i>74</i>	<i>81</i>
200	44	<i>67</i>	<i>81</i>	90	99	108
<i>250</i>	55	83	<i>101</i>	113	124	135
<i>300</i>	66	100	121	135	149	162
<i>350</i>	77	<i>117</i>	141	158	174	189
400	<b>8</b> 7	133	161	180	198	215
450	98	149	180	<i>201</i>	221	241
500	108	165	199	223	245	266
<i>550</i>	119	181	219	244	269	292
600	129	197	238	266	292	318
<i>650</i>	140	213	257	287	316	343
<i>700</i>	<i>150</i>	228	276	<i>308</i>	339	369
<i>750</i>	160	244	295	330	363	395
800	171	260	315	351	<i>387</i>	420
<i>850</i>	181	276	334	<i>373</i>	410	446
900	192	292	353	394	434	471
950	<i>202</i>	<i>308</i>	372	416	457	497
1000	213	324	391	437	481	523
1050	223	<i>340</i>	411	459	<i>505</i>	548
1100	234	356	430	480	528	574
1150	244	<i>371</i>	449	502	552	600
1200	253	386	466	521	573	623
1250	<i>263</i>	400	483	<i>540</i>	594	645
1300	272	414	500	559	615	668
1350	281	428	<i>517</i>	578	636	<i>691</i>
1400	<i>290</i>	442	534	<i>597</i>	<i>657</i>	714
1450	<i>300</i>	456	<i>551</i>	616	678	736

COMBINED						Cry on
ADJUSTED	ONE	Two	Tupee	Foun	Eixe	SIX OR
GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
INCOME	CHILD	CHILDREN			CHILDREN	
1500	<i>309</i>	470	568 595	635	698 710	759 782
1550	318	484	585	654	719 740	782
1600	<i>327</i>	498 512	602	673	740	805
1650	337	512 527	620	692	761 792	827
1700	346	527	637	711 720	782	850
1750	355	541	654	730	803	873
1800	364	555	671	749	824	896
1850	374	569	688	768 707	845	918
1900	383	583	705	787	866	941
1950	392	597	722 720	806	887	964
2000	401	611	739	825	908	987
2050	411	625	756	844	929	1009
2100	420	639	772	863	949	1032
2150	429	653	789	881	970	1054
2200	438	666	806	900	990	1076
2250	447	680	822	918	1010	1098
2300	456	<i>694</i>	839	937	1031	1120
2350	465	708	855	956	1051	1143
2400	474	721	872	974	1071	1165
2450	483	735	889	993	1092	1187
2500	492	749	905	1011	1112	1209
2550	<i>501</i>	763	922	1030	1133	1231
2600	510	<i>776</i>	938	1048	1153	1253
<i>2650</i>	519	<i>790</i>	955	1067	1173	1275
2700	528	804	972	1085	1194	1298
<i>2750</i>	<i>537</i>	<i>817</i>	988	1104	1214	1320
2800	<i>546</i>	831	1005	1122	1235	1342
2850	555	845	1021	1141	1255	1364
<i>2900</i>	<i>564</i>	859	1038	1159	1275	1386
2950	573	872	1055	1178	1296	1408
3000	582	886	1071	1196	1316	1431
3050	<i>591</i>	900	1088	1215	1336	1453
3100	600	913	1104	1234	1357	1475
3150	609	927	1121	1252	1377	<i>1497</i>
<i>3200</i>	618	941	1137	1271	1398	1519
3250	<i>627</i>	955	1154	1289	1418	1541
3300	636	968	1171	1308	1438	1564
3350	645	982	1187	1326	1459	1586
3400	654	996	1204	1345	1479	1608
3450	663	1010	<i>1220</i>	1363	<i>1500</i>	1630
3500	672	1023	1237	1382	<i>1520</i>	1652
3550	<i>681</i>	1037	1254	<i>1400</i>	<i>1540</i>	1674
3600	<i>690</i>	1051	<i>1270</i>	1419	1561	1696
3650	699	1064	1287	1437	1581	1719

COMBINED						~
ADJUSTED	•	<b>T</b>	<b>T</b>	T		SIX OR
Gross	ONE	Two	THREE	Four	FIVE	MORE
INCOME	CHILD	CHILDREN		CHILDREN		
3700	708	1078	1303	1456	1601	1741
3750	717	1092	1320	1474	1622	1763
3800	72 <b>6</b>	1106	1337	1493	1642	1785
3850	735	1119	1353	1511	1663	1807
3900	744	1133	1370	1530	1683	1829
3950	753 763	1147	1386	1549	1703	1852
4000	762	1161	1403	1567	1724	1874
4050	771 <b>5</b> 00	1173	1417	1583	1742	1893
4100	78 <i>0</i>	1185	1431	1598	1758	1911
4150	789	1197	1445	1614	1775	1930
4200	798	1209	1458	1629	1792	1948
4250	807	1221	1472	1644	1809	1966
4300	816	1232	1486	1659	1825	1984
4350	825	1244	1499	1675	1842	2002
4400	834	1256	1513	1690	1859	2020
4450	843	1268	1526	1705	1875	2039
4500	852	1280	<i>1540</i>	1720	1892	2057
4550	861	1292	1554	1735	1909	2075
4600	<i>870</i>	1304	<i>1567</i>	1751	1926	2093
4650	<i>879</i>	1316	1581	1766	1942	2111
4700	888	1328	1596	<i>1783</i>	1961	2131
4750	896	1342	1612	1800	1980	2152
4800	904	1355	<i>1627</i>	1818	1999	2173
4850	912	1368	1643	1835	2019	2194
4900	920	1381	1658	1852	<i>2037</i>	2214
4950	<i>927</i>	1393	1672	<i>1867</i>	2054	2233
5000	934	1404	1685	1882	<i>2071</i>	2251
5050	941	1416	1699	1898	<i>2087</i>	2269
5100	948	1427	1713	1913	2104	2287
<i>5150</i>	955	1439	1726	1928	2121	2306
<i>5200</i>	962	<i>1450</i>	1740	1943	2138	2324
<i>5250</i>	969	1462	1754	1959	2155	2342
5300	<b>9</b> 77	1473	<i>1767</i>	1974	2171	2360
5350	984	1485	1781	1989	2188	2379
<i>5400</i>	990	1496	1794	2004	2204	2396
<i>5450</i>	996	1504	1804	2015	2216	2409
<i>5500</i>	1002	1513	1814	2026	2229	2423
<i>5550</i>	1008	1522	1824	2038	2241	2436
5600	1013	1530	1834	2049	2254	<i>2450</i>
5650	1019	1539	1845	<i>2060</i>	2266	2464
5700	1025	1547	1855	2072	2279	2477
<i>5750</i>	1031	1556	1865	2083	2292	2491
5800	1036	1565	1875	2095	2304	2504
5850	1042	1573	1885	2106	2317	2518

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN		CHILDREN		
5900	<i>1048</i>	1582	1896	2117	2329	2532
<i>5950</i>	<i>1054</i>	1590	1906	2129	2342	2545
6000	<i>1060</i>	1599	1916	2140	2354	2559
6050	1065	1608	1926	2151	2367	2573
6100	<i>1071</i>	1616	1936	2163	2379	2586
6150	<i>1076</i>	1624	1946	2173	2391	2598
6200	<i>1080</i>	1629	1951	2180	2398	2606
6250	1083	1634	1957	2186	2405	2614
6300	<i>1087</i>	1639	1963	2193	2412	2622
6350	1091	1644	1969	2199	2419	2629
6400	1094	1650	1974	2205	2426	2637
6450	1098	1655	1980	2212	2433	2645
6500	1101	1660	1986	2218	2440	2652
6550	1105	1665	1992	2225	2447	<i>2660</i>
6600	1108	1670	1998	2231	2454	2668
6650	1112	1675	2003	2238	<i>2461</i>	2676
6700	1115	1680	2009	2244	2469	2683
<i>6750</i>	1119	1685	2015	2251	<i>2476</i>	2691
6800	1122	1690	<i>2021</i>	2257	2483	2699
6850	1126	1695	2026	2264	<i>2490</i>	<i>2707</i>
6900	1129	1700	2032	2269	2496	2714
6950	1133	1704	2035	2273	2500	<i>2718</i>
7000	1136	1708	2038	2276	2504	2722
7050	1139	1711	<i>2041</i>	2279	<i>2507</i>	2726
7100	1142	1715	2044	2283	2511	<i>2730</i>
7150	1145	1719	<i>2047</i>	2286	2515	2734
<i>7200</i>	1149	1722	2050	2290	2518	2738
<i>7250</i>	1152	1726	2053	2293	2522	2742
7300	1155	1730	2056	2296	2526	2746
7350	1158	1733	2059	2300	2530	<i>2750</i>
<i>7400</i>	1161	1737	2062	2303	2533	2754
<i>7450</i>	1165	1741	2065	2306	2537	2758
<i>7500</i>	1168	1744	2068	2310	2541	2762
<i>7550</i>	1171	1748	<i>2071</i>	2313	2544	2766
7600	1174	1752	2074	2316	2548	<i>2770</i>
<i>7650</i>	1178	1756	<i>2078</i>	2321	2553	2775
<i>7700</i>	1182	1763	2088	2332	2565	<i>2788</i>
<i>7750</i>	1187	1771	<i>2098</i>	2343	<i>2577</i>	2801
7800	1191	1778	<i>2107</i>	2354	2589	2815
<i>7850</i>	1195	1786	2117	2365	2602	2828
7900	<i>1200</i>	1793	2127	2376	2614	2841
<i>7950</i>	1204	1801	2137	2387	2626	2855
8000	1209	1808	2147	2398	2638	2868
8050	1213	1816	2157	2410	2651	2881

COMBINED						Civ on
ADJUSTED GROSS	ONE	Two	THREE	Four	FIVE	SIX OR MORE
INCOME	CHILD	CHILDREN			CHILDREN	
8100	1218	1823	2167	2421	2663	2894
8150	1216 1222	1823 1831	2177	2421	2675	2908
8200	1227	1831 1838	2177	2432 2443	2687	2908 2921
8250	1227 1231	1846	2107 2197	2443 2454	2699	2921 2934
8230 8300	1231 1236	1853	2207	2434 2465	2099 2712	2934 2948
8350	1230 1240	1853 1861	2207 2217	2403 2476	2712 2724	2948 2961
8400	1240 1244	1868	2226	2470 2487	2724	2901 2973
8450	1244 1247	1808 1871	2229	2487 2489	2733 2738	2973 2977
8500	1247 1250	1871 1874	2229	2469 2492	2736 2741	29// 2980
8550	1250 1253	1877	2231 2234	2492 2495	2741 2745	298 <i>0</i> 2983
8600	1255 1255	1877 1881	2234 2236	2493 2498	2743 2748	2983 2987
8650	1258	1884	2239	2496 2501	2746 2751	2987 2990
8700		1887	2239 2241	2501 2504	2751 2754	2990 2993
8750	1261 1263	1890	2241 2244	2504 2506	2734 2757	2993 2997
8800	1265 1266	1890 1893	2244 2246	2509	2737 2760	3000
			2240 2249	2509 2512		3000 3004
8850	1269 1272	1896 1899	2249 2251		2763	
8900	1272 1274	1899 1902	2251 2254	2515 2519	2766 2769	3007
8950			_	2518 2520		3010
9000	1277	1905	2256 2250	2520 2523	2772	3014
9050	1280	1909	2259	2523 2526	2776 2770	3017
9100	1282	1912	2261	2526 2520	2779 2792	3020
9150	1285	1915	2264	2529 2534	2782	3024
9200	1289	1920	2269	2534	2788	3030
9250	1292	1924	2274	2540 2545	2794	3037
9300	1296	1929	2279	2545 2551	2800	3043
9350	1300	1934	2284	2551 2556	2806	3050
9400	1303	1939	2288	2556	2812	3056
9450	1307	1944	2293	2562 2567	2818	3063
9500	1311	1948	2298	2567 2552	2824	3069
9550	1314	1953	2303	2572 2570	2830	3076
9600	1318	1958	2308	2578 2593	2836	3082
9650	1322	1963	2313	2583 2580	2842	3089
9700	1325	1968	2318	2589 2504	2848	3095
9750	1329	1972	2322	2594	2854	3102
9800	1333	1977	2327	2600 2605	2860	3108
9850	1336	1982	2332	2605	2866	3115
9900	1340	1987	2337	2611	2872	3121
9950	1345	1993	2344	2618	2880	3130
10000	1350	2001	2352	2628	2890	3142
10050	1355	2008	2361	2637	<i>2901</i>	3153
10100	1361	2016	2369	2646	2911 2022	3164
10150	1366	2024	2378	2656	2922	3176
10200	1372	2031	2386	2665 2675	2932	3187
10250	1377	2039	2395	2675	2942	3198

COMBINED						G
ADJUSTED	0	Two	Trans	Ecro	Erro	SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	MORE
INCOME	CHILD	CHILDREN		CHILDREN		
10300	1383	2047	2403	2684	2953	3210
10350	1388	2054	2412	2694 2502	2963	3221
10400	1394	2062	2420	2703	2973	3232
10450	1399	2070	2429	<i>2713</i>	2984	<i>3243</i>
10500	1404	2077	2437	2722	2994	3255
10550	1410	2085	2445	2732	3005	3266
10600	1415	2092	2454	2741	3015	3277
10650	1421	2100	2462	2750	3025	3289
10700	1426	2108	2471	2760	3036	3300
10750	1432	2115	2479	2769	3046	3311
10800	1437	2123	2488	2779	3057	3323
10850	1443	2131	2496	2788	3067	3334
10900	1448	2138	2505	2798	3077	3345
10950	1453	2146	2513	2807	3088	3357
11000	1459	2154	2522	2817	3098	3368
11050	1464	2161	2530	2826	3109	3379
11100	1469	2169	2539	2836	3119	3390
11150	1473	2175	2547	2845	3130	3402
11200	1477	2182	2556	2855	3140	3413
11250	1481	2188	2564	2864	3151	3425
11300	1485	2195	2573	2874	3161	3436
11350	1489	2201	2581	2883	3171	3447
11400	1493	2208	2590	2893	3182	3459
11450	1497	2214	2598	2902	3192	<i>3470</i>
11500	1501	2221	<i>2607</i>	2912	3203	3482
11550	1505	2228	2615	2921	3213	3493
11600	1509	2234	2624	2931	3224	<i>3504</i>
11650	1513	2241	2632	<i>2940</i>	3234	3516
11700	1517	2247	2641	2950	3245	3527
11750	1521	2254	2649	2959	3255	3538
11800	1525	2260	2658	2969	3266	3550
11850	1529	2267	2666	2978	3276	3561
11900	1533	2273	2675	2988	3287	3573
11950	1537	<i>2280</i>	<i>2683</i>	<i>2997</i>	3297	3584
12000	1541	2287	2692	<i>3007</i>	3308	3595
12050	1545	2293	<i>2701</i>	3016	3318	<i>3607</i>
12100	1549	2300	<i>2709</i>	3026	3329	3618
12150	1553	2306	2718	3036	3339	3630
12200	1557	2313	2726	3045	3350	3641
12250	1561	2319	2735	3055	3360	3652
12300	1564	2324	2739	3060	3366	3659
12350	<i>1567</i>	2328	2744	3065	3372	3665
12400	<i>1570</i>	2332	2749	<i>3070</i>	3377	3671
12450	1573	2337	2754	3076	3383	3678

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN		CHILDREN		
12500	1576	2341	2758	3081	3389	3684
12550	1579	2345	2763	<i>3086</i>	3395	3690
<i>12600</i>	<i>1583</i>	2349	2768	3092	<i>3401</i>	<i>3697</i>
<i>12650</i>	1586	2354	2772	<i>3097</i>	<i>3406</i>	<i>3703</i>
<i>12700</i>	1589	2358	2777	3102	3412	<i>3709</i>
<i>12750</i>	1592	2362	2782	<i>3107</i>	3418	3715
<i>12800</i>	1595	2367	2787	3113	3424	3722
<i>12850</i>	1598	2371	<i>2791</i>	3118	3430	<i>3728</i>
<i>12900</i>	<i>1601</i>	2375	2796	3123	3436	3734
12950	1604	2380	<i>2801</i>	3129	3441	3741
13000	<i>1607</i>	2384	2806	3134	3447	3747
13050	<i>1610</i>	2388	2810	3139	3453	3753
13100	1614	2393	2815	3144	3459	<i>3760</i>
13150	<i>1617</i>	2397	2820	3150	3465	3766
<i>13200</i>	<i>1620</i>	<i>2401</i>	2824	3155	<i>3470</i>	3772
13250	1623	2406	2829	3160	3476	<i>3779</i>
13300	1626	<i>2410</i>	2834	3166	3482	<i>3785</i>
13350	1629	2414	2839	3171	3488	<i>3791</i>
13400	1633	2419	2844	3177	3494	<i>3798</i>
13450	1637	2425	2850	3183	3502	3806
13500	1641	2430	2856	3190	3509	3814
13550	1646	2436	2862	3197	3516	3822
13600	1650	2442	2868	3203	3524	3830
13650	1654	2448	2874	3210	3531	3838
13700	1659	2454	2880	3217	3538	3846
13750	1663	2460	2886	3223	3546	3854
13800	1667	2465	2892	3230	3553	3862
13850	1672	2471	2898	3237	3560	3870
13900	1676	2477	2904	3243	3568	3878
13950	1681	2483	2910	3250	3575	3886
14000	1685	2489	2916	3257	3583	3894
14050	1689	2495	2922	3264	3590	3902
14100	1694	2500	2928	3270	3597	3910
14150	1698	2506	2934	3277	3605	3918
14200	1703	2512	2940	3284	3612	3926
14250	1707	2518	2946	3290	3619	3934
14300	1711	2524	2952	3297	3627	3942
14350	1716	2529	2958	3304	3634	3950
14400	1720	2535	2964	3310	3641	3958
14450	1724	2541	2970	3317	3649	3966
14500	1729	2547	2976	3324	3656	3974
14550	1733	2553	2982	3331	3664	3982
14600	1738	2559	2988	3337	3671	3990
14650	1730 1742	2564	2994	3344	3678	3998
11000	1/72	2507	-//-	3377	20/0	2770

COMBINED						Cry on
ADJUSTED	ONE	Two	Tubee	Eoun	Eive	SIX OR
GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
INCOME	CHILD	CHILDREN 2570	CHILDREN		CHILDREN	
14700	1746		3000	3351 3357	3686	4006
14750	1751	2576 2592	3006	3357	3693 3700	4014
14800	1755	2582 2586	3012	3364	<i>3700</i>	4022
14850	1759	2586 2500	3016	3369	<i>3706</i>	4028
14900	1761	2590 2503	3019	3373	<i>3710</i>	4033
14950	1764	2593 2507	3023	3376	3714	4037
15000	1767	2597 2600	3026	3380	<i>3718</i>	4042
15050	1770	2600	3029	3384	3722	4046
15100	1773	2604	3033	3388	3726	4051
15150	1775	2607	3036	3391	<i>3731</i>	4055
15200	1778	2611	3040	3395	3735	4060
15250	1781	2614	3043	3399	3739	4064
15300	1784	2618	3046	3403	3743	4069
15350	1786	2621	3050	3406	3747	4073
15400	1789	2625	3053	3410	3751	4077
15450	1792	2628	3056	3414	3755	4082
15500	1795	2632	3060	3418	3759	4086
15550	1798	2635	3063	3421	3763	4091
15600	1800	2639	3066	3425	3768	4095
15650	1803	2642	3070	3429	3772	4100
15700	1806	2646	3073	3433	3776	4104
15750	1809	2649	3076	3436	3780	4109
15800	1812	2653	3080	<i>3440</i>	3784	4113
15850	1814	2656	3083	3444	<i>3788</i>	4118
15900	1817	2660	3086	3448	3792	4122
15950	1820	2663	3090	3451	3796	4127
16000	1823	2667	3093	3455	3801	4131
16050	1825	<i>2670</i>	<i>3096</i>	3459	3805	4136
16100	1828	2674	3100	3463	3809	4140
16150	1831	<i>2677</i>	3103	3466	3813	4145
16200	1834	2681	3107	3470	3817	4149
16250	1837	2686	3112	3476	3823	4156
16300	1843	2693	3121	3486	3834	4168
16350	<i>1847</i>	2701	3129	3495	3845	4179
16400	1852	2707	3137	3504	3855	4190
16450	1857	2714	3145	3513	3864	<i>4201</i>
16500	1861	2721	3153	3522	3874	4211
16550	1866	2728	3161	3531	3884	4222
16600	<i>1870</i>	2735	3169	<i>3540</i>	3894	4233
16650	1875	2741	3177	3549	3904	4243
16700	1879	2748	3185	3558	3913	4254
16750	1884	2755	3193	3566	3923	4264
16800	1888	2761	<i>3201</i>	3575	3933	4275
16850	1893	2768	3208	3584	3942	4285

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
16900	1897	2775	3216	3593	3952	4296
16950	1902	<i>2781</i>	3224	<i>3601</i>	<i>3962</i>	4306
17000	1906	2788	3232	3610	<i>3971</i>	4317
17050	1911	2795	3240	3619	<i>3981</i>	4327
17100	1915	2801	3248	3628	3990	4338
17150	<i>1920</i>	2808	3256	3636	4000	4348
17200	1924	2815	3263	3645	4010	4359
17250	1929	2821	3271	3654	4019	4369
17300	1933	2828	3279	3663	4029	4380
<i>17350</i>	1938	2835	<i>3287</i>	<i>3672</i>	4039	4390
17400	1942	2841	3295	3680	4048	4401
<i>17450</i>	1947	2848	3303	3689	4058	4411
17500	1951	2855	3311	3698	4068	4422
17550	1956	2861	3318	<i>3707</i>	<b>40</b> 77	4432
17600	<i>1960</i>	2868	3326	3715	<i>4087</i>	4443
17650	1965	2875	3334	3724	<b>409</b> 7	4453
17700	1969	2881	3342	3733	4106	4464
17750	1974	2888	3350	3742	4116	4474
17800	<i>1978</i>	2895	3358	3751	4126	4484
17850	1983	<i>2901</i>	3366	3759	4135	4495
17900	<i>1987</i>	2908	3373	3768	4145	4505
<i>17950</i>	1992	2915	3381	3777	4155	4516
18000	1996	2921	3389	<i>3786</i>	4164	4526
18050	<i>2001</i>	2928	3397	3794	4174	4537
18100	2005	2935	3405	3803	4183	4547
18150	<i>2010</i>	2941	3413	3812	4193	4558
18200	<i>2014</i>	2948	3420	3821	4203	4568
18250	<i>2019</i>	2955	3428	3829	4212	4579
18300	<i>2023</i>	2961	3436	3838	4222	4589
18350	<i>2028</i>	2968	3444	3847	4232	4600
18400	<i>2032</i>	2975	3452	3856	4241	4610
18450	<i>2037</i>	2982	<i>3460</i>	3865	4251	4621
18500	<i>2041</i>	2988	3468	3873	4261	4631
18550	2046	2995	3475	3882	4270	4642
18600	<i>2050</i>	3002	3483	3891	4280	4652
18650	2055	3008	3491	3899	4289	4662
<i>18700</i>	2058	<i>3013</i>	3496	3905	4295	4669
18750	2062	3017	3501	3910	4301	4675
18800	2065	3022	3505	3916	4307	4682
18850	2069	3027	3510	3921	4313	4688
18900	2073	3032	3515	3926	4319	4695
18950	2076	3036	3520	3932	4325	4701
19000	2080	3041	3525	3937	4331	4708
19050	2083	3046	3530	3943	4337	4714

COMBINED						
ADJUSTED		an.		-	-	SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN		CHILDREN		CHILDREN
19100	2087	3051	3535	3948	4343	4721
19150	2091	3055	3539	3954	4349	4727
19200	2094	3060	3544	3959	4355	4734
19250	2098	3065	3549	3964	4361	<i>4740</i>
19300	2101	<i>3070</i>	3554	<i>3970</i>	4367	4747
19350	2105	3074	3559	<i>3975</i>	4373	4753
19400	2109	3079	3564	<i>3981</i>	4379	4760
19450	2112	3084	3569	<i>3986</i>	4385	4766
19500	2116	3089	3573	3992	4391	4773
19550	2119	3093	3578	<i>3997</i>	4397	4779
19600	2123	3098	3583	4002	4403	4786
19650	2126	3103	3588	4008	4409	4792
19700	<i>2130</i>	3108	3593	4013	4415	4799
19750	2134	3112	3598	4019	4421	4805
19800	2137	3117	<i>3603</i>	4024	4427	4812
19850	2141	3122	3608	4030	4433	4818
19900	2144	3127	3612	4035	4439	4825
19950	2148	3131	<i>3617</i>	4040	4445	4831
20000	2152	3136	3622	4046	4451	4838
20050	2155	3141	3627	4051	4456	4844
20100	2159	3146	3632	4057	4462	4851
20150	2162	3150	3637	4062	4468	4857
20200	2166	3155	3642	4068	4474	4864
20250	2170	3160	3646	4073	4480	4870
20300	2173	3164	3651	4079	4486	4877
20350	2177	3169	3656	4084	4492	4883
20400	2180	3174	3661	4089	4498	4890
20450	2184	3179	3666	4095	4504	4896
20500	2187	3183	3670	4100	4510	4902
20550	2191	3188	3675	4105	4516	4908
20600	2194	3192	3680	4110	4521	4915
20650	2197	3197	3684	4115	4527	4921
20700	2201	3201	3689	4121	4533	4927
20750	2204	3206	3694	4126	4538	4933
20800	2208	3210	3698	4131	4544	4939
20850	2211	3215	3703	4136	4550	4945
20900	2215	3219	3707	4141	4555	4952
20950	2218	3224	<i>3712</i>	4146	4561	4958
21000	2210 2221	3228	3712 3717	4152	4567	4964
21050	2225	3233	3721	4157	4572	4970
21030 21100	2228	3237	3721 3726	4162	4578	4976
21100 21150	2232	3237 3242	3720 3731	4102 4167	4576 4584	4982
21130	2232	3242 3246	3731 3735	4172	4589	4982 4989
21250 21250	2238 2238	3240 3251	3733 3740	4172 4177	4595	4989 4995
41430	4430	J4J1	3/40	71//	4373	7773

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
21300	2242	3255	3744	4183	4601	<i>5001</i>
21350	2245	3260	3749	4188	4606	<i>5007</i>
21400	2249	3264	3754	4193	4612	<i>5013</i>
21450	2252	3269	3758	4198	4618	<i>5020</i>
21500	2255	3273	<i>3763</i>	4203	4623	<i>5026</i>
21550	2259	<i>3278</i>	3768	4208	4629	5032
21600	<i>2262</i>	3282	3772	4213	4635	5038
21650	<i>2266</i>	3287	3777	4219	4641	5044
21700	<i>2269</i>	3291	<i>3781</i>	4224	4646	<i>5050</i>
21750	2273	3296	<i>3786</i>	4229	4652	<i>5057</i>
21800	<i>2276</i>	3300	<i>3791</i>	4234	4658	5063
21850	2279	3305	3795	4239	4663	5069
21900	2283	3309	3800	4244	4669	<i>5075</i>
21950	2286	3314	3805	4250	4675	<i>5081</i>
22000	2289	3319	3811	4257	4683	5090
22050	2292	3324	3818	4265	4691	5099
<i>22100</i>	2295	3329	3825	4273	4700	5109
22150	2298	3334	3832	4280	4708	5118
22200	<i>2301</i>	3340	3839	4288	4717	5127
22250	2304	3345	3846	4296	4725	<i>5137</i>
22300	<i>2307</i>	3350	3853	4304	4734	5146
22350	<i>2310</i>	3355	3860	4311	4743	5155
<i>22400</i>	2313	3360	3867	4319	4751	5164
22450	2316	3365	3874	4327	4760	5174
<i>22500</i>	2319	3371	3881	4335	4768	5183
<i>22550</i>	2322	3376	3888	4342	4777	5192
<i>22600</i>	2325	3381	3895	4350	4785	<i>5201</i>
<i>22650</i>	2328	3386	<i>3901</i>	4358	4794	<i>5211</i>
<i>22700</i>	2331	3391	3908	4366	4802	<i>5220</i>
<i>22750</i>	2334	3396	3915	4373	4811	5229
22800	2337	3401	3922	4381	4819	5239
22850	<i>2340</i>	3407	3929	4389	4828	5248
22900	2343	3412	3936	4397	4836	5257
22950	2346	3417	<i>3943</i>	4404	4845	<i>5266</i>
23000	2349	3422	<i>3950</i>	4412	4853	5276
23050	2352	3427	<i>3957</i>	4420	4862	5285
23100	2355	3432	<i>3964</i>	4428	4871	5294
23150	2358	3437	3971	4436	4879	5304
23200	2361	3443	3978	4443	4888	5313
23250	2364	3448	3985	4451	4896	5322
23300	2367	3453	3992	4459	4905	5331
23350	2370	3458	3999	4467	4913	5341
23400	2373	3463	4006	4474	4922	5350
23450	2376	3468	4013	4482	4930	5359

COMBINED						G
ADJUSTED	0	Two	Transp	Eorm	Erro	SIX OR
GROSS	ONE	Two	THREE	FOUR	FIVE	MORE
INCOME	CHILD	CHILDREN		CHILDREN	CHILDREN	
23500	2379	3474	4020	4490	4939	5369
23550	2382	3479	4027	4498	4947	5378
23600	2385	3484	4033	4505	4956	5387
23650	2388	3489	4040	4513	4964	5396
23700	2391	3494	4047	4521	4973	5406
23750	2394	3499	4054	4529	4982	5415
23800	2397	3504	4061	4536	4990	5424
23850	2400	3510	4068	4544	4999	5433
23900	2403	3515	4075	4552	5007	5443
23950	2406	3520	4082	4560	5016	5452
24000	2409	3525	4089	4567	5024	5461
<i>24050</i>	2412	<i>3530</i>	4096	4575	5033	<i>5471</i>
<i>24100</i>	2415	3535	4103	4583	<i>5041</i>	<i>5480</i>
<i>24150</i>	<i>2418</i>	<i>3541</i>	4110	4591	<i>5050</i>	5489
<i>24200</i>	<i>2421</i>	3546	<i>4117</i>	4599	5058	5498
<i>24250</i>	2424	3551	4124	4606	<i>5067</i>	5508
<i>24300</i>	2427	3556	4131	4614	<i>5075</i>	<i>5517</i>
<i>24350</i>	<i>2430</i>	<i>3561</i>	4138	4622	5084	<i>5526</i>
<i>24400</i>	2433	3566	4145	4630	5093	5536
24450	<i>2436</i>	<i>3571</i>	4152	4637	<i>5101</i>	5545
<i>24500</i>	2439	3577	4159	4645	5110	5554
24550	2442	3582	4165	4653	5118	<i>5563</i>
<i>24600</i>	2445	3587	4172	4661	5127	5573
<i>24650</i>	2448	3592	4179	4668	5135	5582
<i>24700</i>	2451	3597	4186	4676	5144	<i>5591</i>
<i>24750</i>	2454	3602	4193	4684	5152	<i>5601</i>
<i>24800</i>	2457	3608	4200	4692	5161	<i>5610</i>
24850	<i>2460</i>	3613	<i>4207</i>	4699	5169	5619
24900	2463	3618	4214	<i>4707</i>	<i>5178</i>	5628
24950	2466	3623	4221	4715	5186	5638
25000	2469	3628	4228	4723	5195	<i>5647</i>
25050	2472	3633	4235	4730	<i>5204</i>	5656
<i>25100</i>	2475	3638	4242	4738	5212	5665
<i>25150</i>	<i>2478</i>	3644	4249	4746	5221	5675
<i>25200</i>	2481	3649	4256	4754	5229	5684
<i>25250</i>	2484	3654	4263	4762	5238	5693
<i>25300</i>	<i>2487</i>	3659	4270	4769	5246	<i>5703</i>
25350	<i>2490</i>	3664	4277	4777	5255	<i>5712</i>
<i>25400</i>	2493	3669	4284	4785	5263	<i>5721</i>
25450	2496	3675	4291	4793	5272	5730
25500	2499	3680	4297	4800	5280	<i>5740</i>
25550	2502	3685	4304	4808	5289	5749
25600	2505	3690	4311	4816	5297	5758
25650	2508	3695	4318	4824	5306	5768

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	FOUR	FIVE	More
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
<i>25700</i>	2511	3700	4325	4831	5314	5777
<i>25750</i>	2514	3705	4332	4839	5323	<i>5786</i>
25800	<i>2517</i>	3711	4339	<i>4847</i>	5332	<i>5795</i>
25850	<i>2520</i>	<i>3716</i>	4346	4855	<i>5340</i>	5805
25900	2523	3721	4353	4862	5349	<i>5814</i>
25950	2526	<i>3726</i>	4360	4870	5357	<i>5823</i>
26000	2529	<i>3731</i>	4367	4878	5366	<i>5833</i>
26050	2532	<i>3736</i>	4374	4886	5374	5842
26100	2535	3742	4381	4893	5383	<i>5851</i>
26150	2538	3747	4388	4901	5391	<i>5860</i>
26200	2541	3752	4395	4909	<i>5400</i>	<i>5870</i>
<i>26250</i>	2544	3757	4402	<i>4917</i>	5408	5879
26300	<i>2547</i>	3762	4409	4924	5417	5888
26350	<i>2550</i>	3767	4416	4932	5425	5897
26400	2553	3772	4423	4940	5434	<i>5907</i>
26450	2556	3778	4430	4948	5443	5916
26500	2559	3783	4436	4956	5451	5925
26550	2562	3788	4443	4963	<i>5460</i>	5935
26600	2565	3793	4450	4971	5468	5944
26650	2568	3798	4457	4979	5477	5953
26700	2571	3803	4464	4987	5485	5962
26750	2574	3808	4471	4994	5494	5972
26800	2577	3814	4478	5002	5502	5981
26850	2580	3819	4485	5010	5511	5990
26900	2583	3824	4492	5018	5519	6000
26950	2586	3829	4499	5025	5528	6009
27000	2589	3834	4506	5033	5536	6018
27050	2592	3839	4513	5041	5545	6027
27100	2595	3844	4518	5047	5552	6035
27150	2598	3849	4524	5053	5558	6042
27200	2601	3853	4529	5058	5564	6048
27250	2605	3857	4534	5064	5570	6055
27300	2608	3862	4539	5070	5577	6062
27350	2611	3866	4544	5075	5583	6068
27400	2614	3871	4549	5081	5589	6075
27450	2617	3875	4554	5087	5595	6082
27500	2620	3880	4559	5092	5601	6089
27550	2623	3884	4564	5098	5608	6095
27600	2626	3889	4569	5103	5614	6102
27650	2629	3893	4574	5109	5620	6109
27700	2633	3897	4579	5115	5626	6116
27750	2636	3902	4584	5120	5632	6122
27800	2639	3906	4589	5126	5638	6129
27850	2642	3911	4594	5131	5645	6136

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	MORE
INCOME	CHILD		CHILDREN			
<i>27900</i>	<i>2645</i>	3915	4599	5137	<i>5651</i>	6142
<i>27950</i>	<i>2648</i>	<i>3920</i>	4604	5143	<i>5657</i>	6149
28000	<i>2651</i>	3924	4609	5148	<i>5663</i>	6156
28050	2654	3929	4614	5154	5669	6163
28100	<b>2657</b>	<i>3933</i>	4619	<i>5160</i>	<i>5676</i>	6169
28150	<i>2661</i>	3938	4624	5165	5682	6176
28200	<i>2664</i>	3942	4629	5171	5688	6183
28250	<b>2667</b>	3946	4634	<i>5176</i>	5694	6190
28300	<i>2670</i>	<i>3951</i>	4639	5182	<i>5700</i>	6196
28350	<i>2673</i>	3955	4644	5188	<i>5706</i>	<i>6203</i>
28400	<i>2676</i>	<i>3960</i>	4649	5193	<i>5713</i>	6210
28450	<i>2679</i>	3964	4654	5199	<i>5719</i>	6216
28500	<i>2682</i>	3969	4659	<i>5205</i>	5725	6223
28550	2685	<i>3973</i>	4664	<i>5210</i>	<i>5731</i>	<i>6230</i>
28600	<i>2689</i>	<i>3978</i>	4669	<i>5216</i>	5737	<i>6237</i>
28650	<i>2692</i>	3982	4675	<i>5221</i>	5744	6243
<i>28700</i>	2695	3986	4680	5227	<i>5750</i>	6250
28750	<i>2698</i>	3991	4685	5233	<i>5756</i>	6257
28800	<i>2701</i>	3995	4690	5238	5762	6263
28850	2704	4000	4695	5244	5768	6270
28900	<i>2707</i>	4004	4700	<i>5250</i>	5775	6277
28950	<i>2710</i>	4009	4705	5255	<i>5781</i>	6284
29000	<i>2713</i>	4013	4710	<i>5261</i>	5787	6290
29050	<i>2717</i>	4018	4715	5266	5793	6297
<i>29100</i>	<i>2720</i>	4022	4720	5272	5799	6304
<i>29150</i>	2723	4027	4725	5278	5805	6311
<i>29200</i>	<i>2726</i>	4031	4730	5283	5812	6317
<i>29250</i>	2729	4035	4735	5289	5818	6324
<i>29300</i>	2732	4040	4740	5295	<i>5824</i>	6331
<i>29350</i>	2735	4044	4745	5300	5830	6337
<i>29400</i>	2738	4049	4750	5306	5836	6344
<i>29450</i>	<i>2741</i>	4053	4755	5311	<i>5843</i>	6351
<i>29500</i>	2745	4058	4760	5317	5849	6358
<i>29550</i>	2748	4062	4765	5323	5855	6364
<i>29600</i>	<i>2751</i>	4067	4770	5328	<i>5861</i>	6371
<i>29650</i>	2754	4071	4775	5334	<i>5867</i>	6378
<i>29700</i>	2757	4075	4780	5340	5873	6384
<i>29750</i>	<i>2760</i>	4080	4785	5345	5880	6391
<i>29800</i>	2763	4084	4790	5351	5886	6398
<i>29850</i>	2766	4089	4795	5356	5892	6405
29900	<i>2769</i>	4093	4800	5362	5898	6411
<i>29950</i>	2773	4098	4805	5368	5904	6418
30000	<i>2776</i>	4102	4810	5373	5911	6425
30050	2779	4107	4815	5379	<i>5917</i>	6432

COMBINED						G
ADJUSTED	ONE	Two	Tubee	Eoup	Enve	SIX OR
GROSS	ONE	TWO	THREE	FOUR	FIVE	MORE
INCOME <i>30100</i>	CHILD 2782	CHILDREN 4111	4821	CHILDREN 5385	CHILDREN 5923	
	2782 2785				5923 5929	6438
30150		4116	4826	5390		6445
30200 30250	2788 2791	4120 4124	4831	5396 5401	5935 5942	6452 6458
30250	2791 2794		4836		5942 5948	6465
<i>30300</i> <i>30350</i>	2794 2798	4129 4133	4841 4846	5407 5413	5946 5954	6472
30330 30400	2/98 2801	4133 4138	4840 4851		5954 5960	6479
30400 30450	2801 2804	4136 4142	4856	5418 5424	5966	6485
30430 30500	2807	4142 4147	4861	5424 5429	5972	6492
30550 30550	2810	4147 4151	4866	5429 5435	5972 5979	6492 6499
30530 30600	2813	4156	4871	5433 5441	5985	6505
30650	2816	4150 4160	4876	5441 5446	5991	6512
30030 30700	2819	4160 4164	4870 4881	5452	5991 5997	6512 6519
30750 30750	2822	4164 4169	4886	5458	6003	6526
30730 30800	2826	4173	4891	5463	6010	6532
30850	2829	4178	4896	5469	6016	6539
30930 30900	2832	41/6	4090 4901	5474	6022	6546
30950 30950	2835	4182 4187	4901	5480	6028	6553
30930 31000	2838	4107 4191	4900 4911	5486	6034	6559
31050 31050	2841	4191	4911 4916	5491	6040	6566
31030 31100	2844	4200	4910 4921	5491 5497	6047	6573
31100 31150	2847	4200 4205	4921	5503	6053	6579
31130 31200	2850	4203 4209	4920 4931	5508	6059	6586
31250 31250	2854	4213	4931	5514	6065	6593
31230 31300	2857	4213 4218	4930 4941	5514 5519	6071	6600
31350 31350	2860	4216	4941 4946	5525	6078	6606
31330 31400	2863	4227	4951	5531	6084	6613
31450	2866	4231	4956	5536	6090	6620
31430 31500	2869	4236	4961	5542	6096	6627
31550	2872	4240	4966	5548	6102	6633
31600	2875	4245	4972	5553	6109	6640
31650	2878	4249	4977	5559	6115	6647
31700	2882	4253	4982	<i>5564</i>	6121	6653
31750	2885	4258	4987	5570	6127	6660
31800	2888	4262	4992	<i>5576</i>	6133	6667
31850	2891	4267	4997	<i>5581</i>	6139	6674
31900	2894	4271	5002	5587	6146	6680
31950	2897	4276	5007	5593	6152	6687
32000	2900	4280	5012	5598	6158	6694
32050 32050	2903	4285	5012 5017	5604	6164	6700
32100	2906	4289	5022	5609	6170	6707
32100 32150	2910 2910	4294	5027	5615	6177	6714
32130 32200	2913	4298	5032	5621	6183	6721
32250 32250	2915 2916	4302	5032 5037	5626	6189	6727
34430	₩/1U	7302	303/	3020	0107	<b>U</b> /2/

COMBINED						Cuy on
ADJUSTED GROSS	ONE	Two	THREE	FOUR	FIVE	SIX OR MORE
				FOUR		
INCOME	CHILD 2919	CHILDREN 4307	5042	CHILDREN 5632	CHILDREN 6195	CHILDREN 6734
<i>32300</i> <i>32350</i>	2919 2922	4307 4311	5042 5047	5638	6201	6741
32330 32400	2922 2925	4311 4316	5052	5643	6201 6207	6748
32400 32450	2923 2928	4310 4320	5057		6214	6754
32430 32500	2928 2931	4320 4325		5649	6214 6220	6761
32500 32550	2931 2934	4323 4329	5062 5067	5654 5660	6226	6768
	2934 2938	4329	5077 5072		6232	6774
32600 32650	2936 2941	4334 4338	5072 5077	5666 5671	6232 6238	
32650 32700	2941 2944	4336 4342	5082	5671 5677	6245	6781 6788
32700 32750	2944 2947	4342 4347	5087	5683	6251	6795
32/30 32800	2947 2950	4347 4351	5092	5688	6257	6801
32850	2950 2953	4351 4356	5092 5097	5694	6263	6808
32830 32900	2933 2956	4350 4360	5102	5699	6269	6815
32900 32950	2959	4365	5102 5107	5705	6276	6821
32930 33000	2939 2962	4369	5107 5112	5703 5711	6282	6828
33050	2962 2966	4309 4374	5112 5117	5711 5716	6288	6835
33100	2969	4374	5117 5123	5722	6294	6842
33150	2909 2972	4378	5128	5727	6300	6848
33130 33200	2972 2975	4387	5133	5733	6306	6855
33250 33250	2973 2978	4387 4391	5138	5739	6313	6862
33230 33300	2978 2981	4391	5138 5143	5744	6319	6869
33350 33350	2981 2984	4400	5143 5148	57 <b>50</b>	6325	6875
33330 33400	2987	4405	5153	575 <b>6</b>	6331	6882
33450	2990 2990	4409	5158	5761	6337	6889
33500	2994	4414	5163	5767	6344	6895
33550 33550	2997	4418	5168	5772	6350	6902
33600	3000	4423	5173	5778	6356	6909
33650	3003	4427	5178	5784	6362	6916
33700	3006	4431	5183	5789	6368	6922
33750	3009	4436	5188	5795	6374	6929
33800	3012	4440	5193	5801	6381	6936
33850	3015	4445	5198	5806	6387	6942
33900	3019	4449	5203	5812	6393	6949
33950	3022	4454	5208	5817	6399	6956
34000	3025	4458	<i>5213</i>	5823	6405	6963
34050	3028	4463	5218	5829	6412	6969
34100	3031	4467	5223	5834	6418	6976
34150	3034	4472	5228	5840	6424	6983
34200	3037	4476	5233	5846	6430	6990
34250	<i>3040</i>	4480	5238	5851	6436	6996
34300	3043	4485	<i>5243</i>	5857	6442	7003
34350	3047	4489	5248	5862	6449	7010
<i>34400</i>	3050	4494	5253	5868	6455	7016
34450	3053	4498	5258	<i>5874</i>	6461	7023
20	2000		5250	20, 1	3.01	. 020

COMBINED ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN		CHILDREN	CHILDREN	
34500	3056	4503	5263	5879	6467	7030
34550	3059	4507	<i>5269</i>	5885	6473	7037
34600	3062	4512	5274	5891	6480	7043
34650	3065	4516	5279	5896	6486	7050
34700	3068	4521	5284	5902	6492	7 <b>0</b> 57
34750	<i>3071</i>	4525	5289	5907	6498	7063
34800	3075	4529	529 <i>4</i>	5913	6504	7070
34850	3078	4534	5299	5919	6511	7077
34900	3081	4538	5304	5924	6517	7084
34950	3084	4543	5309	5930	6523	7090
35000	3087	4547	5314	5936	6529	7097
35050	3090	4552	5319	<i>5941</i>	6535	7104
<i>35100</i>	3093	4556	5324	5947	6541	7111
35150 35150	3096	4561	5329	5952	6548	7117
35200	3099	4565	5334	5958	6554	7124
35250	3103	4569	5339	<i>5964</i>	6560	7131
35300	3106	4574	5344	5969	6566	7137
35350 35350	3109	4578	5349	5975	6572	7144
<i>35400</i>	3112	4583	5354	5981	6579	7151
35450	3115	4587	5359	5986	6585	7158
35500	3118	4592	5364	5992	6591	7164
35550	3121	4596	5369	5997	6597	7171
35600	3124	4601	5374	6003	6603	7178
35650	3127	4605	5379	6009	6609	7185
35700	3131	4610	5384	6014	6616	7191
35750	3134	4614	5389	6020	6622	7198
35800	3137	4618	5394	6025	6628	7205
35850	3140	4623	5399	6031	6634	7211
35900	3143	4627	5404	6037	6640	7218
35950	3146	4632	5409	6042	6647	7225
36000	3149	4636	5414	6048	6653	7232
36050	3152	4641	5420	6054	6659	7238
36100	3155	4645	5425	6059	6665	7245
36150	3159	4650	5430	6065	6671	7252
36200	3162	4654	5435	6070	6678	7258
36250	3165	4658	5440	6076	6684	7265
36300	3168	4663	5445	6082	6690	7272
36350	3171	4667	<i>5450</i>	6087	6696	7279
36400	3174	4672	5455	6093	6702	7285
36450	3177	4676	5460	6099	6708	7292
36500	3180	4681	5465	6104	6715	7299
36550	3183	4685	5470	6110	6721	7306
36600	3187	4690	5475	6115	6727	7312
36650	3190	4694	5480	6121	6733	7319

COMBINED						C
ADJUSTED	•	<b></b>		-	-	SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN		CHILDREN	CHILDREN	
<i>36700</i>	3193	4699	5485	6127	6739	7326
<i>36750</i>	3196	4703	<i>5490</i>	6132	6746	7332
36800	3199	4707	5495	6138	6752	7339
<i>36850</i>	<i>3202</i>	4712	<i>5500</i>	6144	6758	7346
36900	3205	4716	<i>5505</i>	6149	6764	7353
36950	<i>3208</i>	4721	<i>5510</i>	6155	<i>6770</i>	7359
37000	3211	4725	5515	6160	6776	7366
37050	3215	4730	<i>5520</i>	6166	6783	7373
<i>37100</i>	<i>3218</i>	4734	5525	6172	6789	7379
<i>37150</i>	<i>3221</i>	4739	5530	6177	6795	7386
<i>37200</i>	3224	4743	5535	6183	<i>6801</i>	7393
37250	3227	4747	<i>5540</i>	6189	<i>6807</i>	<i>7400</i>
<i>37300</i>	<i>3230</i>	4752	5545	6194	6814	<i>7406</i>
37350	3233	4756	<i>5550</i>	6200	6820	7413
37400	3236	4761	5555	6205	6826	<i>7420</i>
37450	3240	4765	5560	6211	6832	7427
37500	3243	4770	5565	6217	6838	7433
37550	3246	4774	5571	6222	6845	7440
37600	3249	4779	5576	6228	6851	7447
37650	3252	4783	5581	6234	6857	7453
37700	3255	4788	5586	6239	6863	7460
37750	3258	4792	5591	6245	6869	7467
37800	3261	4796	5596	6250	6875	7474
37850	3264	4801	5601	6256	6882	7480
37900	3268	4805	5606	6262	6888	7487
37950	3271	4810	<i>5611</i>	6267	6894	7494
38000	3274	4814	5616	6273	6900	7500
38050	3277	4819	5621	6279	6906	75 <b>0</b> 7
38100	3280	4823	5626	6284	6913	7514
38150	3283	4828	5631	6290	6919	7521
38200	3286	4832	5636	6295	6925	7527
38250	3289	4836	5641	6301	6931	7534
38300	329 <i>3</i> 3292	4841	5646	6307	6937	7541
38350	3292 3296	4845	5651	6312	6943	7541 7548
38400	3290 3299	4850	5656	6312 6318	6950	7554
38450	3302	4854	5661	6323	6956	7561
38500	3305	4859	5666	6329	6962	7568
38550	3308	4863	5671	6335	6968	7574 7591
38600	3311	4868	5676	6340	6974	7581 7599
38650	3314	4872	5681	6346	6981	7588 7505
38700	3317	4877	5686	6352	6987	7595 <b>7</b> 601
38750	3320	4881	5691	6357	6993	7601 7600
38800	3324	4885	5696	6363	6999	7608
38850	3327	4890	<i>5701</i>	6368	7005	7615

COMBINED						
ADJUSTED						SIX OR
GROSS	ONE	Two	THREE	Four	FIVE	More
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
38900	3330	4894	<i>5706</i>	6374	7012	7622
38950	3333	4899	5711	6380	7018	7628
39000	3336	4903	<i>5717</i>	6385	<i>7024</i>	7635
39050	3339	4908	5722	6391	7030	7642
<i>39100</i>	3342	4912	5727	6397	7036	<i>7648</i>
<i>39150</i>	3345	4917	5732	6402	<i>7042</i>	7655
<i>39200</i>	3348	4921	5737	6408	7049	7662
<i>39250</i>	3352	4925	5742	6413	7055	7669
<i>39300</i>	3355	4930	5747	6419	<i>7061</i>	7675
39350	3358	4934	5752	6425	<i>7067</i>	7682
<i>39400</i>	3361	4939	5757	6430	<i>7073</i>	7689
<i>39450</i>	3364	4943	5762	6436	<i>7080</i>	7695
<i>39500</i>	<i>3367</i>	4948	<i>5767</i>	6442	<i>7086</i>	<i>7702</i>
39550	<i>3370</i>	4952	5772	6447	<i>7092</i>	<i>7709</i>
<i>39600</i>	3373	4957	5777	6453	7098	7716
39650	<i>3376</i>	4961	5782	6458	7104	7722
<i>39700</i>	3380	4966	5787	6464	7110	7729
<i>39750</i>	3383	4970	5792	6470	7117	<i>7736</i>
<i>39800</i>	3386	4974	<i>5797</i>	6475	7123	7743
<i>39850</i>	3389	4979	5802	6481	7129	<i>7749</i>
<i>39900</i>	3392	4983	<i>5807</i>	6487	7135	<i>7756</i>
<i>39950</i>	3395	4988	5812	6492	7141	7763
40000	3398	4992	5817	6498	7148	7769

(8) Computation of basic child support - shared overnight parenting time - split physical care - stipulations - deviations - basis for periodic updates. (a) Except in cases of shared physical care or split physical care as defined in paragraphs (h) and (i) of subsection (3) of this section, A total child support obligation is determined by adding each parent's respective basic child support obligation, as determined through the CHILD SUPPORT guidelines and schedule of basic child support obligations specified in subsection (7) of this section, EDUCATION AND work-related net child care costs, extraordinary medical expenses, and extraordinary adjustments to the schedule of basic child support obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION. The parent receiving a child support payment shall be IS presumed to spend his or her THE total child support obligation directly on the children. The parent paying child support to the other parent shall owe his or her OWES THE total child support obligation as child support to the other parent minus any ordered payments included in the calculations made directly on behalf of the children for EDUCATION AND work-related net child care costs, extraordinary medical expenses, or extraordinary adjustments to the schedule of basic child support obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION.

(b) Because shared physical care SHARED OVERNIGHT PARENTING TIME presumes that certain basic expenses for the children will be PAID DIRECTLY BY THE OVERNIGHT PARENT; THEREFORE, EXPENSES MAY BE duplicated AND an adjustment for shared physical care is made by multiplying the basic child support obligation by one and fifty hundredths (1.50). In cases of shared physical care, each parent's adjusted basic child support obligation obtained by application of paragraph (b) of subsection (7) of this section shall first be divided between the parents in proportion to their respective adjusted gross incomes. Each parent's share of the adjusted basic child support obligation shall then be multiplied by the percentage of time the children spend with the other parent to determine the theoretical basic child support obligation owed to the other parent PARENTING TIME IS NECESSARY. THE SHARED PARENTING TIME ADJUSTMENT IS CALCULATED BY IDENTIFYING THE PARENTING TIME CREDIT PERCENTAGE LISTED IN THE PARENTING TIME TABLE IN SUBSECTION (8)(h) OF THIS SECTION BASED UPON THE NUMBER OF OVERNIGHTS FOR EACH PARENT. THE PARENTING TIME CREDIT IS THE TOTAL BASIC CHILD SUPPORT OBLIGATION MULTIPLIED BY THAT PARENT'S PARENTING TIME CREDIT PERCENTAGE. THE SHARED PARENTING ADJUSTMENT IS DEDUCTED FROM EACH PARENT'S SHARE OF THE BASIC CHILD SUPPORT OBLIGATION, WHICH IS IN ADDITION to these amounts shall be added each parent's proportionate share of EDUCATION AND work-related net child care costs, extraordinary medical expenses, and extraordinary adjustments to the schedule of basic child support obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION. The parent owing the greater amount of child support shall owe OWES the difference between the two amounts as a child support order minus any ordered direct payments made on behalf of the children for EDUCATION AND work-related net child care costs, extraordinary medical expenses, or extraordinary adjustments to the schedule of basic child support obligations. In no case, however, shall OBLIGATIONS, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION. The amount of child support ordered to be paid MUST NOT exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody OWED BY THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS. FOR PURPOSES OF CALCULATING OVERNIGHTS

WHEN TWO OR MORE CHILDREN ARE INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION AND THE PARTIES HAVE A DIFFERENT NUMBER OF OVERNIGHTS WITH EACH OF THE TWO OR MORE CHILDREN, THE NUMBER OF OVERNIGHTS IS DETERMINED BY ADDING THE NUMBER OF OVERNIGHTS FOR EACH CHILD AND DIVIDING THE RESULTING NUMBER BY THE NUMBER OF CHILDREN INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION.

- (c) (1) In cases of split physical care, THE NUMBER OF OVERNIGHTS USED TO CALCULATE a child support obligation shall MUST be computed separately for each parent based upon the number of children living with the other parent in accordance with subsections (7), (9), (10), and (11) of this section. The amount so determined shall be a theoretical support obligation due each parent for support of the child or children for whom he or she has primary physical custody. The obligations so determined shall then be offset, with the parent owing the larger amount owing the difference between the two amounts as a child support order IN THE SAME MANNER AS SHARED OVERNIGHT PARENTING TIME: BY ADDING THE NUMBER OF OVERNIGHTS FOR EACH CHILD AND DIVIDING THE RESULTING NUMBER BY THE NUMBER OF CHILDREN INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION.
- (II) If the parents also share physical care as outlined in paragraph (b) of this subsection (8), an additional adjustment for shared physical care shall be made as provided in paragraph (b) of this subsection (8).
- (g) For purposes of calculating child support, when two or more children are included in the child support worksheet calculation and the parties have a different number of overnights with two or more of the children, the number of overnights used to determine child support is determined by adding together the number of overnights for each child and then dividing that number by the number of children included in the child support worksheet calculation.

## (h) PARENTING TIME TABLE:

OVERNIGHTS	CREDIT %								
0	0.00%	73	8.87%	146	32.32%	218	67.23%	291	90.93%
1	0.07%	74	9.07%	147	32.77%	219	67.68%	292	91.13%
2	0.14%	<i>75</i>	9.27%	148	33.22%	220	68.12%	293	91.33%
3	0.21%	76	9.48%	149	33.68%	221	68.56%	294	91.53%
4	0.28%	77	9.68%	150	34.13%	222	69.00%	295	91.72%

OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %
5	0.35%	78	9.90%	151	34.59%	223	69.44%	296	91.91%
6	0.42%	79	10.11%	152	35.05%	224	69.87%	297	92.09%
7	0.49%	80	10.33%	153	35.52%	225	70.30%	298	92.28%
8	0.57%	81	10.55%	154	35.99%	226	70.73%	299	92.46%
9	0.65%	82	10.77%	155	36.45%	227	71.15%	300	92.64%
10	0.72%	83	11.00%	156	36.93%	228	71.57%	301	92.81%
11	0.80%	84	11.23%	157	37.40%	229	71.99%	302	92.99%
12	0.88%	85	11.47%	158	37.88%	230	72.40%	303	93.16%
13	0.96%	86	11.70%	159	38.35%	231	72.81%	30 <i>3</i>	93.33%
13 14	1.04%	87	11.94%	160	38.83%	232	73.22%	305	93.49%
14 15	1.13%	88	12.19%	161	39.32%	232	73.62%	305 306	93.66%
16	1.13%	89	12.13%	162	39.80%	234	74.02%	307	93.82%
10 17	1.21%	90	12.43%	163	40.29%	234	74.42%	307 308	
18	1.38%	90 91	12.06%	163 164		236		308 309	93.98%
16 19	1.36%	91 92			40.77%	230 237	74.81%		94.13% 94.29%
19 20			13.19%	165	41.26%		75.20%	310	
	1.56%	93	13.45%	166	41.75%	238	75.59%	311	94.44%
21	1.65%	94	13.72%	167	42.25%	239	75.97%	312	94.59%
22	1.74%	95	13.98%	168	42.74%	240	76.35%	313	94.73%
23	1.84%	96	14.25%	169	43.23%	241	76.73%	314	94.88%
24	1.93%	<i>97</i>	14.53%	170	43.73%	242	77.10%	315	95.02%
25	2.03%	98	14.80%	171	44.23%	243	77.46%	316	95.16%
26	2.12%	99	15.08%	172	44.73%	244	77.83%	317	95.30%
27	2.22%	100	15.37%	173	45.23%	245	78.19%	318	95.44%
28	2.32%	101	15.66%	174	45.73%	246	78.55%	319	95.57%
29	2.43%	102	15.95%	175	46.23%	247	78.90%	320	95.70%
30	2.53%	103	16.24%	176	46.73%	248	79.25%	321	95.84%
31	2.64%	104	16.54%	177	47.23%	249	79.60%	322	95.96%
32	2.74%	105	16.84%	178	47.73%	250	79.94%	323	96.09%
33	2.85%	106	17.15%	179	48.24%	251	80.28%	324	96.22%
34	2.96%	107	17.46%	180	48.74%	252	80.61%	325	96.34%
35	3.08%	108	17.77%	181	49.24%	253	80.94%	326	96.46%
36	3.19%	109	18.09%	182	49.75%	254	81.27%	327	96.58%
37	3.30%	110	18.41%	182.5	50.00%	255	81.59%	328	96.70%
38	3.42%	111	18.73%	183	50.25%	256	81.91%	329	96.81%
39	3.54%	112	19.06%	184	50.76%	257	82.23%	330	96.92%
40	3.66%	113	19.39%	185	51.26%	258	82.54%	331	97.04%
41	3.78%	114	19.72%	186	51.76%	259	82.85%	332	97.15%
42	3.91%	115	20.06%	187	52.27%	260	83.16%	333	97.26%
43	4.04%	116	20.40%	188	52.77%	261	83.46%	334	97.36%
44	4.16%	117	20.75%	189	53.27%	262	83.76%	335	97.47%
45	4.30%	118	21.10%	190	53.77%	263	84.05%	336	97.57%
46	4.43%	119	21.45%	191	54.27%	264	84.34%	337	97.68%
47	4.56%	120	21.81%	192	54.77%	265	84.63%	338	97.78%
48	4.70%	121	22.17%	193	55.27%	266	84.92%	339	97.88%
49	4.84%	122	22.54%	194	55.77%	267	85.20%	340	97.97%
50	4.98%	123	22.90%	195	56.27%	268	85.47%	341	98.07%
51	5.12%	124	23.27%	196	<i>56.77%</i>	269	85.75%	342	98.16%
52	5.27%	125	23.65%	197	57.26%	270	86.02%	343	98.26%
53	5.41%	126	24.03%	198	<i>57.75%</i>	271	86.28%	344	98.35%

OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %						
54	5.56%	127	24.41%	199	58.25%	272	86.55%	345	98.44%
55	5.71%	128	24.80%	200	58.74%	273	86.81%	346	98.53%
56	5.87%	129	25.19%	201	59.23%	274	87.06%	347	98.62%
57	6.02%	130	25.58%	202	59.71%	275	87.32%	348	98.71%
58	6.18%	131	25.98%	203	60.20%	276	87.57%	349	98.79%
59	6.34%	132	26.38%	204	60.68%	277	87.81%	350	98.87%
60	6.51%	133	26.78%	205	61.17%	278	88.06%	351	98.96%
61	6.67%	134	27.19%	206	61.65%	279	88.30%	352	99.04%
62	6.84%	135	27.60%	207	62.12%	280	88.53%	353	99.12%
63	7.01%	136	28.01%	208	62.60%	281	<b>88.</b> 77%	354	99.20%
64	7.19%	137	28.43%	209	63.07%	282	89.00%	355	99.28%
65	7.36%	138	28.85%	210	63.55%	283	89.23%	356	99.35%
66	7.54%	139	29.27%	211	64.01%	284	89.45%	357	99.43%
67	7.72%	140	29.70%	212	64.48%	285	89.67%	358	99.51%
68	7.91%	141	30.13%	213	64.95%	286	89.89%	359	99.58%
69	8.09%	142	30.56%	214	65.41%	287	90.10%	360	99.65%
70	8.28%	143	31.00%	215	65.87%	288	90.32%	361	99.72%
71	8.47%	144	31.44%	216	66.32%	289	90.52%	362	99.79%
72	8.67%	145	31.88%	217	66.78%	290	90.73%	363	99.86%
								364	99.93%
								365	100.00%

## (10) Adjustments for health-care expenditures for children.

- (h) (I) Any extraordinary medical expenses incurred on behalf of the children shall MUST be added to the basic child support obligation and shall be divided between the parents in proportion to their EACH PARENT'S adjusted gross incomes INCOME. ONGOING EXTRAORDINARY MEDICAL EXPENSES MAY BE ADDED AS AN ADJUSTMENT ON THE CHILD SUPPORT WORKSHEET CALCULATION ONLY IF THE EXPENSES ARE CONSISTENT AND EXPECTED TO CONTINUE. EXTRAORDINARY MEDICAL EXPENSES THAT ARE NOT ONGOING AND CONSISTENT OR THAT ARE OTHERWISE NOT ADDED TO THE CHILD SUPPORT WORKSHEET CALCULATION ARE SUBJECT TO REIMBURSEMENT AMONG THE PARTIES.
- (II) Extraordinary medical expenses are uninsured expenses, including copayments and deductible amounts, in excess of two hundred fifty dollars per child per calendar year. Extraordinary medical expenses include, but need not be ARE NOT limited to, such, COPAYMENTS, DEDUCTIBLES, AND UNINSURED OUT-OF-POCKET EXPENSES FOR reasonable costs as THAT are reasonably necessary for PROFESSIONAL MEDICAL CARE, PRESCRIPTION MEDICATION, MEDICAL EQUIPMENT, orthodontia, dental treatment, asthma treatments, physical therapy, vision care, professional counseling or psychiatric therapy for behavioral or mental health disorders,

and any uninsured chronic health problem. FOR ADULTS AND CHILDREN WITH DISABILITIES OR WITH A DISABLING CONDITION WHO ARE ELIGIBLE FOR LONG-TERM SERVICES AND SUPPORTS PURSUANT TO ARTICLE 6 OF TITLE 25.5 AND WHO ARE NOT EMANCIPATED PURSUANT TO SUBSECTION (13)(a)(II) OF THIS SECTION, EXTRAORDINARY MEDICAL EXPENSES MAY INCLUDE ANY EXPENSE RESULTING FROM THE ADULT'S OR CHILD'S DISABILITY OR DISABLING CONDITIONS, INCLUDING EXPENSES THAT ARE REASONABLY NECESSARY TO SUPPORT THE ADULT'S OR CHILD'S HEALTH, PROTECTION, AND QUALITY OF LIFE. EXTRAORDINARY MEDICAL EXPENSES MAY INCLUDE, BUT ARE NOT LIMITED TO, MEDICALLY NECESSARY EQUIPMENT, HOME AND VEHICLE MODIFICATION, RECOMMENDED THERAPEUTIC ACTIVITIES, AND REASONABLE RESPITE CARE. ORDINARY MEDICAL EXPENSES INCLUDED IN THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS THAT ARE NOT SUBJECT TO ALLOCATION PURSUANT TO SUBSECTION (10)(h)(I) OF THIS SECTION INCLUDE MINOR EXPENSES INCURRED IN THE COURSE OF CARING FOR AN ADULT OR CHILD, SUCH AS OVER-THE-COUNTER MEDICATION, BANDAGES, OR REGULAR HYGIENE AND HEALTH PRODUCTS, EXCEPT WHEN THE MINOR EXPENSES ARE RECOMMENDED BY THE ADULT'S OR CHILD'S TREATMENT PROVIDER TO TREAT OR MANAGE THE ADULT'S OR CHILD'S CHRONIC CONDITIONS.

- (III) (A) The party seeking reimbursement for an uninsured EXTRAORDINARY medical expense must THAT IS NOT INCLUDED AS AN ADJUSTMENT IN THE MONTHLY CHILD SUPPORT WORKSHEET CALCULATION AND MONTHLY CHILD SUPPORT ORDER SHALL provide proof of the expense to the reimbursing party within a reasonable time after incurring the expense. Absent extraordinary circumstances, failure to provide proof of the expense to the reimbursing party by July 1 of the year following the calendar year in which the expense was incurred results in a waiver of the reimbursement.
- (B) The party seeking reimbursement may file a motion for judgment of uninsured EXTRAORDINARY medical expenses for that particular calendar year if the party fails to respond and reimburse the expenses or reach a payment arrangement with the requesting party within forty-nine days after the date the request was received. The motion must specify the amount of the expense incurred, the amount sought from the other party pursuant to subsection (10)(h)(I) of this section, and when and how the request for reimbursement was made to the other party. Any response to the motion must include any objection to the costs requested or

proposed payment arrangements.

- (11) Extraordinary adjustments to the schedule of basic child support obligations periodic disability benefits. (c) (II) Absent good cause shown, the custodial parent PARTY must apply for dependent benefits for the child or children within sixty days after the custodial parent PARTY receives notification pursuant to subsection (11)(c)(I) of this section and shall cooperate with the appropriate federal agency in completing any application for benefits. No LATER THAN SEVEN DAYS AFTER RECEIVING A SOCIAL SECURITY BENEFIT VERIFICATION LETTER OR OTHER CORRESPONDENCE FROM THE FEDERAL SOCIAL SECURITY ADMINISTRATION CONFIRMING THE AMOUNT OF THE LUMP SUM RETROACTIVE PAYMENT AND THE DATES COVERED, THE CUSTODIAL PARTY SHALL PROVIDE THE NONCUSTODIAL PARENT AND THE DELEGATE CHILD SUPPORT ENFORCEMENT UNIT, IF THE UNIT IS A PARTY TO THE CASE, WITH A COPY OF THE LETTER OR CORRESPONDENCE.
- (12) **Dependency exemptions.** Unless otherwise agreed upon by the parties, the court shall allocate the right to claim dependent children for income tax purposes between the parties. These rights shall be allocated between the parties in proportion to their contributions to the costs of raising the children. A parent shall not be entitled to claim a child as a dependent if he or she has not paid all court-ordered child support for that tax year or if claiming the child as a dependent would not result in any tax benefit.
- (a) The court may allocate an income tax dependency exemption and the resulting tax benefit for a child and require the party who has the child in the party's physical custody for more than fifty percent of the calendar year to provide the other party a properly executed declaration that releases the party's claim to the child as a dependent pursuant to the federal "Internal Revenue Code of 1986", 26 U.S.C. sec. 152 (e). If an allocation of exemption is contested, the court must make findings supporting the court's decision for the allocation.
- (b) IN DETERMINING THE ALLOCATION PURSUANT TO SUBSECTION (12)(a) OF THIS SECTION, THE COURT SHALL CONSIDER THE FOLLOWING:
  - (I) THE FINANCIAL RESOURCES OF EACH PARTY;

- (II) ANY NEGATIVE IMPACTS ON A PARTY'S ABILITY TO PROVIDE FOR THE NEEDS OF THE CHILD IF THE PARTY IS NOT AWARDED THE ALLOCATION OF EXEMPTION;
- (III) IF ONE PARTY OR BOTH PARTIES WOULD EACH RECEIVE A TAX BENEFIT FROM THE RIGHT TO CLAIM THE CHILD FOR TAX PURPOSES PURSUANT TO THE FEDERAL "INTERNAL REVENUE CODE OF 1986", 26 U.S.C. SEC. 152 (e). THE FILING STATUS AS HEAD OF HOUSEHOLD IS NOT IMPACTED BY THIS DESIGNATION.
- (IV) The impact of the allocation of exemption on either party's ability to claim a premium tax credit or a premium subsidy pursuant to the federal "Patient Protection and Affordable Care Act", 42 U.S.C. sec. 18001 et seq., as amended by the federal "Health Care and Education Reconciliation Act of 2010", 42 U.S.C. sec. 1305 et seq., and any federal guidance or regulations issued pursuant to the federal acts.
- (c) (I) THE COURT MAY PLACE REASONABLE CONDITIONS ON A PARTY'S RIGHT TO CLAIM AN ALLOCATION OF EXEMPTION, INCLUDING A REQUIREMENT THAT THE PARTY REMAINS IN COMPLIANCE WITH A CHILD SUPPORT OBLIGATION. IN THE EVENT THE PARTY IS NOT IN COMPLIANCE WITH A CHILD SUPPORT OBLIGATION OR OTHER COURT ORDER, EITHER PARTY MAY MOVE TO MODIFY THE ALLOCATION OF EXEMPTION.
- (II) AS USED IN THIS SUBSECTION (12)(c), "COMPLIANCE WITH A CHILD SUPPORT OBLIGATION" MEANS MAKING ORDERED PAYMENTS FOR THE APPLICABLE TAX YEAR.
- (d) If the court determines that a party has claimed an income tax dependency exemption in violation of a court order or applicable law, or has failed or refused to provide a properly executed written declaration that releases the party's claim to a child as a dependent to the other party as required by court order, the court may issue an order requiring compensation in the amount of the lost tax benefit and reasonable attorney fees and costs to the party who was wrongfully deprived of the income tax dependency exemption. A motion for relief must be brought within three years after the date of filing the income tax return in which the exemption was claimed or could have been claimed. A party

WHO BRINGS A MERITLESS MOTION FOR RELIEF MAY BE ORDERED TO PAY REASONABLE ATTORNEY FEES AND COSTS TO THE OTHER PARTY.

- (13) **Emancipation.** (a) For child support orders entered on or after July 1, 1997, unless a court finds that a child is otherwise emancipated, emancipation occurs and child support terminates without either party filing a motion when the last or only child attains nineteen years of age unless one or more of the following conditions exist:
- (III) If the child is still in high school or an equivalent program, support continues until the end of the month following graduation. A child who ceases to attend high school prior to graduation and later reenrolls is entitled to support upon reenrollment and until the end of the month following graduation, but not beyond age twenty-one. A CONCURRENT ENROLLMENT PROGRAM, AS DEFINED IN SECTION 22-35-103, DOES NOT QUALIFY AS AN EQUIVALENT PROGRAM. A CHILD PARTICIPATING IN A CONCURRENT ENROLLMENT PROGRAM IS EMANCIPATED ONCE THE CHILD COMPLETES THE LOCAL EDUCATION PROVIDER'S MINIMUM HIGH SCHOOL GRADUATION REQUIREMENTS.
- **SECTION 3.** In Colorado Revised Statutes, 14-10-122, **amend** (6)(d) introductory portion and (6)(d)(I) as follows:
- 14-10-122. Modification and termination of provisions for maintenance, support, and property disposition automatic lien definitions. (6) (d) Notwithstanding the provisions of paragraphs (a) and (b) of this subsection (6) SUBSECTIONS (6)(a) AND (6)(b) OF THIS SECTION, a court order for child support shall MUST not be modified or terminated pursuant to this subsection (6) if:
- (I) The child support obligor acknowledged paternity pursuant to section 19-4-105 (1)(c) or (1)(e), C.R.S., (2)(a.5) knowing that he was not the father of the child;
- **SECTION 4.** In Colorado Revised Statutes, 14-14-111.5, **amend** (4)(c)(II), (4)(c)(III)(B), (4)(c)(IV)(C), and (16.7) as follows:
- 14-14-111.5. Income assignments for child support or maintenance. (4) Notice to withhold income for support. (c) A notice to withhold income for support must be provided on a federal office of

management and budget-approved income withholding for support form and must contain the following information and, except in cases in which the obligee is receiving child support enforcement services pursuant to section 26-13-106, must include a certified copy of the support order:

- (II) A statement that withholding must begin no later than the first pay period that begins at least fourteen working CALENDAR days after the date on the notice to withhold income for support;
  - (III) Instructions concerning withholding the deductions, including:
- (B) A statement that the employer, trustee, or other payor PAYER of funds may deduct a fee ONCE A MONTH to defray the cost of withholding and that the employer, trustee, or other payor PAYER of funds shall refer to the laws governing the work state of the employee for the allowable amount of such fee; and
- (IV) Instructions about disbursing the withheld amounts, including the requirements that each disbursement:
- (C) Must be identified by the remittance identifier, the name and social security number of each obligor, the date the deduction was made, the amount of the payment, and the family support registry account number for cases ordered to be paid through the family support registry; and
- (16.7) The employer, trustee, or other payer of funds may extract a processing fee of up to five dollars per month. from the remainder of the obligor's income after the deduction and withholding THE TOTAL AMOUNT WITHHELD, INCLUDING THE PROCESSING FEE, IS SUBJECT TO THE LIMITS DESCRIBED IN SECTION 13-54-104 (3).
- **SECTION 5.** In Colorado Revised Statutes, 14-14-113, **amend** (1)(b) as follows:
- **14-14-113.** Recordation of social security numbers in certain family matters. (1) (b) The judicial department shall maintain records of the parties' and children's social security numbers in family matters filed under PURSUANT TO articles 10 and 14 of this title TITLE 14, articles 4 and 6 of title 19, C.R.S., and article 13.5 of title 26. C.R.S. Nothing in this paragraph (b) shall THIS SUBSECTION (1)(b) DOES NOT require that a person's

social security number TO appear on the face of the court order. A CASE INFORMATION SHEET THAT CONTAINS A PERSON'S SOCIAL SECURITY NUMBER MUST BE FILED UNDER SEAL.

**SECTION 6.** In Colorado Revised Statutes, 19-4-107.3, **amend** (3) introductory portion and (3)(a) as follows:

- 19-4-107.3. When determination of parentage is final modifications exceptions. (3) Notwithstanding the provisions of subsection (1) of this section, neither a determination of parentage nor OR an order respecting child support shall MUST NOT be modified or set aside pursuant to this section if:
- (a) The individual named in the order acknowledged paternity pursuant to section 19-4-105 (1)(c) or (1)(e) (2)(a.5) knowing that he was not the father of the child:
- **SECTION 7.** In Colorado Revised Statutes, 19-4-116, **amend** (6) introductory portion, (6)(g), and (6)(j); **repeal** (6)(e); and **add** (6)(l), (6)(m), (6)(n), (6)(p), and (6)(q) as follows:
- 19-4-116. Judgment or order birth-related costs evidence.

  (6) THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT HAS THE DISCRETION TO ENTER AN ORDER DIRECTING THE OBLIGOR TO PAY A REASONABLE AMOUNT OF RETROACTIVE CHILD SUPPORT FOR A TIME PERIOD THAT OCCURRED PRIOR TO THE MONTH THE CHILD SUPPORT OBLIGATION BEGINS. In determining the amount to be paid by a parent for support of the child and the period during which the duty of support is owed, a court enforcing the obligation of support OF RETROACTIVE CHILD SUPPORT, THE COURT shall consider all relevant facts FACTORS, including:
- (e) The need and capacity of the child for education, including higher education;
  - (g) The financial resources and the earning ability of the child;
- (j) The standard of living the child would have enjoyed had the parents been married; and AN INTACT FAMILY;
  - (1) THE ABILITY OF THE OBLIGOR TO PAY COURT-ORDERED CURRENT

CHILD SUPPORT IN ADDITION TO A POTENTIAL JUDGMENT FOR RETROACTIVE CHILD SUPPORT;

- (m) EFFORTS THE PARENTS HAVE MADE TO CONTACT EACH OTHER AND COMMUNICATE THE NEEDS OF THE CHILD, INCLUDING REQUESTS FOR FINANCIAL SUPPORT;
- (n) ANY EVIDENCE REGARDING A PARENT'S ATTEMPT TO AVOID SERVICE;
- (o) SUPPORT PROVIDED BY THE OBLIGOR, INCLUDING, BUT NOT LIMITED TO, MONEY, SUPPLIES, FOOD, CLOTHING, AND GIFTS;
- (p) EVIDENCE OF EFFORTS TO RESTRICT ACCESS TO THE CHILD FROM THE OTHER PARENT; AND
- (q) EVIDENCE THAT THE PARENTS HAD A FINANCIAL AGREEMENT DURING THE RETROACTIVE TIME PERIOD.
- **SECTION 8.** In Colorado Revised Statutes, 26-13-122.7, **amend** (1)(c)(I)(D) as follows:
- 26-13-122.7. Administrative lien and attachment of insurance claim payments, awards, and settlements reporting rules fund. (1) (c) (I) For the purposes of this section, an insurance claim payment, award, or settlement is limited to an individual who receives money in excess of one thousand dollars after making a claim for payment under an insurance policy for:
- (D) A Life insurance policy or annuity contract payable to a beneficiary.
- **SECTION 9.** In Colorado Revised Statutes, 26-13-125, **amend** (1)(a) and (3); and **add** (1)(e), (1)(f), and (9) as follows:
- **26-13-125. State directory of new hires definitions.** (1) As used in this section, unless the context otherwise requires:
- (a) "Employee" means a natural person who is employed by an employer in this state for compensation, which employer is required to

report the compensation to the federal internal revenue service. "Employee" includes a self-employed or contracted employee for whom the employer is required to report compensation to the federal internal revenue service. "Employee" does not include:

- (I) An employee hired to perform intelligence or counterintelligence functions for an agency of the United States government, as those terms are defined in the federal "Intelligence Organization Act of 1992", 50 U.S.C. sec. 401a, when the head of the agency has determined that reporting the employee could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission; OR
  - (II) AN INDEPENDENT CONTRACTOR.
  - (e) "SERVICE PROVIDER" MEANS:
- (I) AN INDIVIDUAL, SOLE SHAREHOLDER OF A CORPORATION, SOLE MEMBER OF A LIMITED LIABILITY COMPANY, OR SOLE PROPRIETOR;
- (II) AN INDIVIDUAL WHO IS NOT AN EMPLOYEE OF A SERVICE RECIPIENT; OR
  - (III) AN INDEPENDENT CONTRACTOR WHO:
- (A) CONTRACTS OR PROVIDES SERVICES FOR COMPENSATION TO A SERVICE RECIPIENT DOING BUSINESS IN COLORADO IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT SET FORTH IN 26 U.S.C. SEC. 6041 IN THE CALENDAR YEAR; OR
- (B) IS A TRANSPORTATION NETWORK COMPANY DRIVER WHO USES A PERSONAL VEHICLE TO DELIVER FOOD, GOODS, OR OTHER SERVICES TO A PERSON IN COLORADO THROUGH THE TRANSPORTATION NETWORK COMPANY'S DIGITAL NETWORK.
  - (f) "SERVICE RECIPIENT" MEANS:
- (I) A PERSON DOING BUSINESS IN COLORADO WHO ENTERS INTO A CONTRACT FOR SERVICES WITH A SERVICE PROVIDER OR RECEIVES SERVICES FROM A SERVICE PROVIDER; OR

- (II) A PERSON DOING BUSINESS IN COLORADO AS A COMPANY THAT MAINTAINS A DIGITAL NETWORK TO FACILITATE SERVICE TRANSPORTATION NETWORK COMPANY DRIVERS, INCLUDING, BUT NOT LIMITED TO, DRIVERS DELIVERING FOOD, GOODS, OR SERVICES TO A PERSON SEEKING SUCH SERVICES.
- (3) Effective October 1, 1997, Each employer shall submit to the state directory of new hires a copy of the W-4 form, the W-9 form, or, at the option of the employer, an equivalent form for each newly hired employee in Colorado. The report may be transmitted to the state department by first-class mail, magnetically, or electronically. The report must contain the newly hired employee's name, DATE OF BIRTH, address, social security number, WHETHER THE NEW HIRE IS AN EMPLOYEE OR SERVICE PROVIDER, and the date services for remuneration were first performed by the newly hired employee. The report must contain the name and address of the employer and the identifying number assigned to the employer under section 6109 of PURSUANT TO the federal "Internal Revenue Code of 1986", as amended, 26 U.S.C. SEC. 6109. An employer is not liable for furnishing information pursuant to this section. An employer is not required to submit to the state directory of new hires a report concerning any employee hired for less than thirty days.
- (9) (a) NO LATER THAN TWENTY DAYS AFTER A SERVICE RECIPIENT PAYS REMUNERATION TO OR CONTRACTS FOR SERVICES WITH A SERVICE PROVIDER IN AN AMOUNT SET FORTH IN 26 U.S.C SEC. 6041, WHICHEVER IS EARLIER, THE SERVICE RECIPIENT SHALL REPORT TO THE STATE DIRECTORY OF NEW HIRES THE FOLLOWING INFORMATION:
- (I) FOR EACH SERVICE PROVIDER WHO IS NEWLY PAID OR CONTRACTED FOR SERVICES PROVIDED IN THIS STATE, THE SERVICE PROVIDER'S NAME, DATE OF BIRTH, ADDRESS, SOCIAL SECURITY NUMBER, AND WHETHER THE SERVICE PROVIDER IS BEING REPORTED AS A SERVICE PROVIDER AND NOT AS AN EMPLOYEE; AND
- (II) THE SERVICE RECIPIENT'S NAME, ADDRESS, AND SOCIAL SECURITY NUMBER.
- (b) A SERVICE RECIPIENT MAY REPORT REMUNERATION OR CONTRACTS FOR SERVICES PURSUANT TO THIS SUBSECTION (9) IF THE VALUE OF THE SERVICES IS LESS THAN THE AMOUNT SET FORTH IN 26 U.S.C. SEC.

6041 OR UNKNOWN.

- (c) Information that is reported by a service recipient pursuant to this subsection (9) is confidential but must be made available for use by state agencies that administer state plans pursuant to Title IV-D of the federal "Social Security Act", including state agencies in other states.
- (d) A SERVICE RECIPIENT WHO FAILS TO PROVIDE A REPORT PURSUANT TO THIS SUBSECTION (9) IS SUBJECT TO THE SAME ENFORCEMENT ACTION AVAILABLE FOR FAILURE OF AN EMPLOYER TO REPORT A NEWLY HIRED EMPLOYEE.
- (e) A SERVICE RECIPIENT WHO REPORTS INFORMATION TO THE STATE DIRECTORY OF NEW HIRES PURSUANT TO THIS SECTION IS IMMUNE FROM CIVIL LIABILITY.

**SECTION 10.** In Colorado Revised Statutes, 26-13.5-103, **amend** (1)(h) and (1)(i.5) as follows:

## 26-13.5-103. Notice of financial responsibility issued - contents.

- (1) The delegate child support enforcement unit shall issue a notice of financial responsibility to the APA-respondent who is the obligee or an obligor who owes a child support debt or who is responsible for the support of a child or to the custodian of a child who is receiving support enforcement services from the delegate child support enforcement unit pursuant to article 13 of this title 26. If the obligor has applied for child support services, the notice must be served on the obligee. The notice must advise the APA-respondent:
- (h) That, in calculating the amount of monthly support obligation pursuant to the child support guidelines as set forth in section 14-10-115, C.R.S., the delegate child support enforcement unit shall set the monthly support obligation based upon reliable information concerning the parents' income, which may include wage statements or other wage information obtained from the department of labor and employment, tax records, and verified statements and other information provided by the parents and that, in the absence of any such information, the delegate child support enforcement unit may SHALL set the monthly support obligation based on the current minimum wage for a forty-hour workweek PURSUANT TO

SECTION 14-10-115 (5)(b.5);

(i.5) That the court or delegate child support enforcement unit may enter an order directing the obligor to pay for support of the child in an amount as may be determined by the court or delegate child support enforcement unit to be reasonable under the circumstances, for a time period prior to the entry of an order establishing paternity or for a time period prior to the entry of the MONTH THE CHILD SUPPORT OBLIGATION BEGINS IN A support order established pursuant to section 19-6-104; C.R.S.;

**SECTION 11.** In Colorado Revised Statutes, 26-13.5-105, **amend** (5) as follows:

26-13.5-105. Negotiation conference - issuance of order of financial responsibility - filing of order with district court. (5) If the court or delegate child support enforcement unit finds that the obligor has an obligation to support the child or children mentioned in the petition or notice, the court or delegate child support enforcement unit may enter an order directing the obligor to pay such sums for support as may be reasonable under the circumstances, taking into consideration the factors found DESCRIBED in section 19-4-116 (6) The court or delegate child support enforcement unit may also enter an order directing the appropriate party to pay for support of the child, in an amount as may be determined by the court or delegate child support enforcement unit to be reasonable under the circumstances, for a time period which THAT occurred prior to the month the child support obligation begins pursuant to section 19-6-104.

**SECTION 12. Appropriation.** (1) For the 2025-26 state fiscal year, \$46,665 is appropriated to the department of human services. This appropriation is from the general fund. To implement this act, the department may use this appropriation for the purchase of information technology services.

(2) For the 2025-26 state fiscal year, the general assembly anticipates that the department of human services will receive \$90,585 in federal funds for the purchase of information technology services to implement this act. The appropriation in subsection (1) of this section is based on the assumption that the department will receive this amount of federal funds, which is subject to the "(I)" notation as defined in the annual general appropriation act for the same fiscal year.

- (3) For the 2025-26 state fiscal year, \$137,250 is appropriated to the office of the governor for use by the office of information technology. This appropriation is from reappropriated funds received from the department of human services under subsections (1) and (2) of this section. To implement this act, the office may use this appropriation to provide information technology services for the department of human services.
- **SECTION 13.** Effective date. This act takes effect upon passage; except that section 7 and section 12 of this act take effect on February 1, 2026; and section 14-10-115 (3), (7), and (8), as amended in section 2 of this act, takes effect on March 1, 2026.
- **SECTION 14. Safety clause.** The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety or for appropriations for

the support and maintenance of institutions.	the departments of the state and state
Julie McCluskie SPEAKER OF THE HOUSE OF REPRESENTATIVES	James Rashad Coleman, Sr. PRESIDENT OF THE SENATE
Vanessa Reilly CHIEF CLERK OF THE HOUSE OF REPRESENTATIVES	Esther van Mourik SECRETARY OF THE SENATE
APPROVED	(Date and Time)
Jared S. Polis GOVERNOR O	F THE STATE OF COLORADO