

## **Step by Step Process of Calculating Child Support in Georgia\*:**

*Effective January 1, 2007 and pursuant to §19-6-15, as revised—*

1. **Gross Income** - Determine the gross monthly income of both the mother and father. Gross income shall be calculated on a monthly basis and each parent enters the amount on Schedule A.
2. **Adjusted Income** - The gross income of either parent may be reduced if one or more of the following reasons applies. These are calculated on Schedule B:
  - ***Is either parent self employed?***
  - If so, that parent's monthly gross income will be reduced by 6.2% for FICA (up to the annual maximum amount allowed), and 1.45% for Medicare.
  - ***Has either parent been paying Preexisting Child Support Orders?***
  - If so, the parent's monthly gross income will be reduced by the amount of monthly current support the parent has been paying consistently for a specific period (12 months if order has been in effect that long). If less than full payments have been made, use the average of the amount of current support actually paid. Do not count payments made toward a child support arrearage.
  - ***Is either parent supporting his or her other children living in the home, who are not the subject of the case before the court or a Preexisting Child Support Order?***
  - If so, the court may allow a reduction of that parent's monthly gross income if: (a) the failure to consider the parent's other child in the home would cause a substantial hardship to the parent, and (b) such adjustment is in the best interest of the child in the current case. If the parent qualifies for this reduction of gross income, a "Theoretical Support Order" is calculated. To calculate: Using the Child Support Obligation Table, find the Basic Child Support Obligation corresponding to that parent's gross income and the number of qualified other children. Multiply that amount by 75% and the parent's gross income may be reduced by the resulting amount, if the court so allows.
3. **Combined Adjusted Income** - Add both parents' adjusted incomes together to arrive at the Combined Adjusted Income amount. If using the electronic worksheet, it will automatically calculate this for you.
4. **Basic Child Support Obligation** - Go to the Child Support Obligation Table and find the amount which corresponds with the Combined Adjusted Income amount and the number of children for whom support is being determined. If using the electronic worksheet, it will automatically pull this amount from the table. This amount is known as the Basic Child Support Obligation.
5. **Pro Rata Division** - Divide the Combined Adjusted Income amount into each parent's Adjusted Income to figure each parent's pro rata share of the child support. The pro rata share is expressed as a percentage. Multiply each parent's pro rata percentage by the Basic Child Support Obligation amount to determine each parent's share of the basic child support responsibility. The electronic worksheet will calculate all of this for you.
6. **Adjustments for Insurance & Child Care Costs** - If there are Health Insurance premiums for the children or Work Related Child Care costs, insert these costs on Schedule D. These costs are added together and divided between the parents, based on the same pro rata percentage as determined in #5 above. Please note that the parent who is paying or will pay the expense will receive credit for the payment in a later step. After the adjustments to the Basic Child Support Obligation are made for Health Insurance and Work Related Child Care costs, the resulting amount is considered the "Presumptive Amount of Child Support."

7. **Presumptive Amount of Child Support** - If there are no special circumstances involved, the noncustodial parent owes the custodial parent the Presumptive Amount of Child Support. The Presumptive Amount of Child Support is the total of his or her pro rata share of the Basic Child Support Obligation and the additional expenses of Health Insurance and Work Related Child Care costs. This amount may be viewed from the Child Support Worksheet.

8. **Deviation from Presumptive Amount** - If the court or jury finds there are special circumstances, they may deviate from the Presumptive Amount of Child Support --- upward or downward. These calculations are entered on Schedule E. The court or jury will need to make written findings as to the reasons for the deviation, including how the best interest of the child will be served by deviating from the Presumptive Amount of Child Support.

□ **Specific & Nonspecific Deviations:** The court or jury may deviate from the Presumptive Amount of Child Support by applying specific deviations listed in the Guidelines. They may also deviate for any other reason when appropriate, if in the best interest of the child.

- On a case-by-case basis, if the parties prove extraordinary educational expenses, extraordinary medical expenses or special expenses incurred for child rearing, these expenses are to be pro rated between the parties. Where special expenses exist, the amount of special expenses must exceed 7% of the Basic Child Support Obligation to be considered.
- If a noncustodial parent's gross income is at or below \$1,850 per month, the court or jury may consider whether a low income deviation would be appropriate, by analyzing whether the noncustodial parent needs a self support reserve. However, the calculation also requires the court or jury to consider the financial impact that a reduction in the amount of child support would have on the custodial parent's household. No award may impair the ability of the custodial parent to maintain minimally adequate housing, food, clothing and other basic necessities for the child.
- Other specific deviations, found and calculated on Schedule E, include upward deviations for high income, and deviations for special circumstances in parenting time, travel expenses for visitation, costs of dental, vision or life insurance, child and dependent tax care credit, permanency or foster care plan, payment of alimony or housing costs for the custodial parent.

9. **Final Support Amount**- After adjusting the Presumptive Amount of Child Support for any appropriate deviations, the resulting dollar amount equals the Final Child Support Order amount. This amount will be entered on the Child Support Worksheet or automatically calculated on the Electronic Worksheet.

10. **Uninsured Health Care Expenses** - At the bottom of the Worksheet, the court will allocate the child's Uninsured Health Care Expenses between the parents by assigning percentages. These expenses are not a part of the support awarded or part of the calculation.

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\*Please note that the basic steps listed above are only just that, the basic steps. For more thorough details regarding the provisions found within the child support guidelines, please see O.C.G.A. §19-6-15 (after 1/1/07).

Access the Electronic Worksheet at:

<http://ocse.dhr.georgia.gov/portal/site/DHR-OCSE/> (Office of Child Support Services Website)  
or <http://www.georgiacourts.org/childsupp.html> (Child Support Commission Website)

To calculate your child support easily, you need to have the appropriate documentation in hand. Examples include documentation relating to: income, preexisting child support orders, health insurance and work related child care expenses, and the child's extraordinary or special expenses.

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