

SUPREME COURT OF THE STATE OF NEW YORK

1 COUNTY OF \_\_\_\_\_

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3

Plaintiff,

Index/Docket No.:

-- against --

**CHILD SUPPORT  
WORKSHEET**

4

Defendant

-----X

5 Prepared by \_\_\_\_\_

6 This Worksheet is submitted by  Plaintiff  Defendant

(All numbers used in this worksheet are YEARLY figures. Convert weekly or monthly figures to annualized numbers.)

7,8 **STEP 1 MANDATORY PARENTAL INCOME** (b)(5)

**PLAINTIFF DEFENDANT**

1. Gross (total) income (as reported on most recent Federal tax return, or as computed in accordance with Internal Revenue Code and regulations): (b)(5)(i)..... \_\_\_\_\_

*The following items **MUST** be added if not already included in Line 1:*

- 2. Investment income: (b)(5)(ii)..... \_\_\_\_\_
- 3. Workers' compensation: (b)(5)(iii)(A)..... \_\_\_\_\_
- 4. Disability benefits: (b)(5)(iii)(B)..... \_\_\_\_\_
- 5. Unemployment insurance benefits: (b)(5)(iii)(C)..... \_\_\_\_\_
- 6. Social Security benefits: (b)(5)(iii)(D)..... \_\_\_\_\_
- 7. Veterans benefits: (b)(5)(iii)(E)..... \_\_\_\_\_
- 8. Pension/retirement income: (b)(5)(iii)(F)..... \_\_\_\_\_
- 9. Fellowships and stipends: (b)(5)(iii)(G)..... \_\_\_\_\_
- 10. Annuity payments: (b)(5)(iii)(H)..... \_\_\_\_\_
- 11. If self-employed, depreciation greater than straight-line depreciation used in determining business income or investment credit: (b)(5)(vi)(A).... \_\_\_\_\_
- 12. If self-employed, entertainment and travel allowances deducted from business income to the extent the allowances reduce personal expenditures: (b)(5)(vi)(B)..... \_\_\_\_\_
- 13. Former income voluntarily reduced to avoid child support: (b)(5)(v). \_\_\_\_\_
- 14. Income voluntarily deferred: (b)(5)(iii)..... \_\_\_\_\_

**A. TOTAL MANDATORY INCOME:**.....

**9, 10 STEP 2 NON-MANDATORY PARENTAL INCOME**

These items must be disclosed here. Their inclusion in the final calculations, however, is discretionary. In contested cases, the Court determines whether or not they are included. In uncontested cases, the parents and their attorneys or mediators must determine which should be included.

- 15. Income attributable to non-income producing assets: (b)(5)(iv)(A)..... \_\_\_\_\_
  - 16. Employment benefits that confer personal economic benefits: (b)(5)(iv)(B)  
(Such as meals, lodging, memberships, automobiles, other)..... \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
  - 17. Fringe benefits of employment: (b)(5)(iv)(C) \_\_\_\_\_
  - 18. Money, goods and services provided by relatives and friends: (b)(5)(iv)(D) \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_
- B. TOTAL NON-MANDATORY INCOME:.....** \_\_\_\_\_

**11, 12 C. TOTAL INCOME (add Line A + Line B):.....** \_\_\_\_\_

**13, 14 STEP 3 DEDUCTIONS**

- 19. Expenses of investment income listed on line 2: (b)(5)(ii)..... \_\_\_\_\_
  - 20. Unreimbursed business expenses that do not reduce personal  
expenditures: (b)(5)(vii)(A)..... \_\_\_\_\_
  - 21. Alimony or maintenance actually paid to a former spouse: (b)(5)(vii)(B)..... \_\_\_\_\_
  - 22. Alimony or maintenance paid to the other parent but only  
if child support will increase when alimony stops: (b)(5)(vii)(C)..... \_\_\_\_\_
  - 23. Child support actually paid to other children the parent  
is legally obligated to support: (b)(5)(vii)(D)..... \_\_\_\_\_
  - 24. Public assistance: (b)(5)(vii)(E)..... \_\_\_\_\_
  - 25. Supplemental security income: (b)(5)(vii)(F)..... \_\_\_\_\_
  - 26. New York City or Yonkers income or earnings taxes actually paid:  
(b)(5)(vii)(G)..... \_\_\_\_\_
  - 27. Social Security taxes (FICA) actually paid:(b)(5)(vii)(H)..... \_\_\_\_\_
- D. TOTAL DEDUCTIONS:.....** \_\_\_\_\_

**15 E. Plaintiff's Income (Line C minus Line D):.....\$** \_\_\_\_\_

16 **F. Defendant's Income (Line C minus Line D):**..... \$ \_\_\_\_\_

17 **STEP 4 (b)(4)G. COMBINED PARENTAL INCOME (Line E + Line F):**..\$

18 **STEP 5 (b)(3) and (c)(2)**

**MULTIPLY** Line G (up to \$136,000) by the proper percentage (*insert in Line H*):

For 1 child.....17% For 3 children.....29% For 5 or more children.....35% (minimum)  
For 2 children.....25% For 4 children.....31%

**H. COMBINED CHILD SUPPORT:**..... \_\_\_\_\_

**STEP 6 (c)(2)**

19 **DIVIDE** the noncustodial parent's amount on Line E or Line F:..... \_\_\_\_\_

20 by the amount of Line G:..... \_\_\_\_\_

to obtain the percentage allocated

21 **I. to the noncustodial parent:**..... \_\_\_\_\_ %

22 **STEP 7 (c)(2) J. MULTIPLY line H by Line I:**..... \_\_\_\_\_

**STEP 8 (c)(3)**

23 **K. DECIDE** the amount of child support to be paid on any combined  
parental income exceeding \$136,000 per year using the percentages  
in STEP 5 or the factors in STEP 11-C or both:..... \_\_\_\_\_

24 **L. ADD Line J and Line K:**..... \_\_\_\_\_

This is the amount of child support to be paid by the non-custodial parent to the custodial parent for all costs of the children, except for child care expenses, health care expenses, and college, post-secondary, private, special or enriched education.

**STEP 9 SPECIAL NUMERICAL FACTORS**

**CHILD CARE EXPENSES**

25 **M. Cost of child care resulting from custodial parent's:**

- seeking work (c)(6)[discretionary]  working  attending elementary education
- attending secondary education  attending higher education
- attending vocational training leading to employment: (c)(4)..... \_\_\_\_\_

26 **N. MULTIPLY Line M by Line I:**..... \_\_\_\_\_

This is the amount the non-custodial parent must contribute to the custodial parent for child care. \_\_\_\_\_

**HEALTH EXPENSES** (c)(5)

27 **O. Reasonable future health care expenses not covered by insurance:**..... \_\_\_\_\_

28 **P. MULTIPLY Line O by Line I:** ..... \_\_\_\_\_

This is the amount the non-custodial parent must contribute to the custodial parent for health care or pay directly to the health care provider.

29 **Q. EDUCATIONAL EXPENSE, if appropriate, see STEP 11(b) (c)(7)** ..... \_\_\_\_\_

**STEP 10 LOW INCOME EXEMPTIONS** (d)

30 **R. INSERT amount of noncustodial parent's income from Line E or Line F:**.. \_\_\_\_\_

31 **S. ADD amounts on Line L, Line N, Line P and Line Q**  
(This total is "basic child support"):..... \_\_\_\_\_

32 **T. SUBTRACT Line S from Line R:**..... \_\_\_\_\_

If Line T is more than the self-support reserve\*, then the low income exemptions do not apply and child support remains as determined in Steps 8 and 9. **If so, go to Step 11.**

If Line T is less than the poverty level†, then

33 **U. INSERT amount of non-custodial parent's income from Line E or Line F:**..... \_\_\_\_\_

34 **V. Self-support reserve:** ..... \_\_\_\_\_

35 **W. SUBTRACT Line V from Line U:** ..... \_\_\_\_\_

If Line W is more than \$300 per year, then Line W is the amount of basic child support. If Line W is less than \$300 per year, then basic child support **shall be \$300 per year, unless the Court decides this amount is "unjust or inappropriate" based on the non-numerical factors in Step 11C below.**

If Line T is less than the self-support reserve\* but more than the poverty level†, then

36 **X. INSERT amount of noncustodial parent's income from Line E or Line F:**..... \_\_\_\_\_

37 **Y. Self-support reserve:**..... \_\_\_\_\_

\***The self-support reserve.** This figure changes on April 1 of each year. For the most current, go to [https://newyorkchildsupport.com/quick\\_links.html](https://newyorkchildsupport.com/quick_links.html) The current self-support reserve is 135% of the office Federal poverty level for a single person household as promulgated by the U.S. Department of Health and Human Services.

†**The poverty level.** This figure changes on April 1 of each year. The current Federal poverty level for a single person household in any year is as promulgated by the U.S. Department of Health and Human Services. For the most current , go to [https://newyorkchildsupport.com/quick\\_links.html](https://newyorkchildsupport.com/quick_links.html)

38 **Z. SUBTRACT Line Y from Line X:**.....

If Line Z is more than \$600 per year, then Line Z is the amount of basic child support. If Line Z is less than \$600 per year, then basic child support must be a minimum of \$600 per year. **In addition the Court also has discretion to award child care expenses, health care expenses, and college, post-secondary, private, special or enriched education expenses pursuant to Step 9.**

## STEP 11 NON-NUMERICAL FACTORS

### (a) NON-RECURRING INCOME *(e)*

A portion of non-recurring income, such as life insurance proceeds, gifts and inheritances or lottery winnings, may be allocated to child support. The law does not mention a specific percentage for such non-recurring income. Such support is not modified by the low income exemptions.

### (b) EDUCATIONAL EXPENSES *(c)(7)*

New York's child support law does not contain a specific percentage method to determine how parents should share the cost of education of their children. Traditionally, the courts have considered both parents' complete financial circumstances in deciding who pays how much. The most important elements of financial circumstances are income, reasonable expenses, and financial resources such as savings and investments.

### (c) ADDITIONAL FACTORS *(f)*

The child support guidelines law lists 10 factors that should be considered in deciding on the amount of child support for:

- combined incomes of more than \$136,000 per year or
- to vary the numerical result of these steps because the result is “unjust or inappropriate”. However, any court order deviating from the guidelines must set forth the amount of “basic child support” (Line S) resulting from the Guidelines and the reason for the deviation.

**These factors are:**

1. The financial resources of the parents and the child.
2. The physical and emotional health of the child and his/her special needs and aptitudes.
3. The standard of living the child would have enjoyed if the marriage or household was not dissolved.
4. The tax consequences to the parents.
5. The non-monetary contributions the parents will make toward the care and well-being of the child.
6. The educational needs of the parents.
7. The fact that the gross income of one parent is substantially less than the gross income of the other parent.
8. The needs of the other children of the non-custodial parent for whom the non-custodial parent is providing support, but only (a) if Line 23 is not deducted; (b) after considering the financial resources of any other person obligated to support the other children; and (c) if the resources available to support the other children are less than the resources available to support the children involved in this matter.
9. If a child is not on public assistance, the amount of extraordinary costs of visitation (such as out-of-state travel) or extended visits (other than the usual two to four week summer visits), but only if the custodial parent's expenses are substantially reduced by the visitation involved.
10. Any other factor the court decides is relevant.

## NON-JUDICIAL DETERMINATION OF CHILD SUPPORT *(It)*

Outside of court, parents are free to agree to any amount of support, so long as they sign a statement that they have been advised of the provisions of the child support guidelines law, the amount of "basic child support" (Line S) resulting from the Guidelines and the reason for any deviation. Further, the Court must approve any deviation. In addition, the courts retain discretion over child support.

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\_\_\_\_\_  
Signature (check which applies) Plaintiff Defendant  
*(The name signed must be printed beneath)*

Subscribed and Sworn to  
before me on

\_\_\_\_\_

\_\_\_\_\_

NOTARY PUBLIC