SB 365

# WEST VIRGINIA LEGISLATURE

## REGULAR SESSION, 1997

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# ENROLLED

*Committee Substitute For*
## SENATE BILL NO. *365*

(By Senator *Chafin, et al* )

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**PASSED** *April 12,* **1997**

**In Effect** *Ninety Days From* **Passage**

# ENROLLED

COMMITTEE SUBSTITUTE
FOR

# Senate Bill No. 365

(SENATORS CHAFIN, SPROUSE, KIMBLE, BAILEY,
SNYDER AND WIEDEBUSCH, *original sponsors*)

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[Passed April 12, 1997; in effect ninety days from passage.]

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AN ACT to repeal section thirteen, article one-b, chapter forty-eight-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact sections two, three, four, seventeen, nineteen, twenty-six and thirty-one, article one-a of said chapter; to amend and reenact sections two, three, five, six, seven, nine, eleven and twelve, article one-b of said chapter; and to further amend said article by adding thereto a new section, designated section sixteen, all relating to establishing guidelines for child support award amounts; redefining the terms "adjusted gross income", "attributed income", "automatic data processing and retrieval system",

"extraordinary medical expenses", "gross income", "shared physical custody" and "unreimbursed health care expenses"; providing for the calculation of child support orders; establishing monthly basic child support obligations through use of a table; providing for a federal child care tax credit; setting forth a worksheet for the computation of child support orders in sole custody cases; providing for the calculation of child support obligations in cases where there is shared physical custody and setting forth a worksheet for the computation of child support orders in cases of shared physical custody; allowing an adjustment when an obligor's social security benefits are sent directly to the child; providing for modification of a child support order if there is a substantial change of circumstances; providing for an allocation of the right to claim dependent children for income tax purposes; and authorizing a circuit court to provide for the investment of child support for future educational and other needs of the child.

*Be it enacted by the Legislature of West Virginia:*

That section thirteen, article one-b, chapter forty-eight-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; that sections two, three, four, seventeen, nineteen, twenty-six and thirty-one, article one-a of said chapter be amended and reenacted; that sections two, three, five, six, seven, nine, eleven and twelve, article one-b of said chapter be amended and reenacted; and that said article be further amended by adding thereto a new section, designated section sixteen, all to read as follows:

**ARTICLE 1A. DEFINITIONS.**

**§48A-1A-2. Adjusted gross income.**

1    (a) "Adjusted gross income" means gross income less the
2    payment of previously ordered child support, spousal
3    support or separate maintenance.

4    (b) A further deduction from gross income for additional
5    dependents may be allowed by the court or master if the
6    parent has legal dependents other than those for whom
7    support is being determined. An adjustment may be used
8    in the establishment of a child support order or in a review
9    of a child support order. However, in cases where a

10 modification is sought, the adjustment should not be used
11 to the extent that it results in a support amount lower
12 than the previously existing order for the children who are
13 the subject of the modification. The court or master may
14 elect to use the following adjustment because it allots
15 equitable shares of support to all of the support obligor's
16 legal dependents. Using the income of the support obligor
17 only, determine the basic child support obligation (from
18 the table of basic child support obligations in section
19 three, article one-b of this chapter) for the number of
20 additional legal dependents living with the support
21 obligor. Multiply this figure by 0.75 and subtract this
22 amount from the support obligor's gross income.

23 · (c) As used in this section, the term "legal dependents"
24 means:

25 (1) Minor natural or adopted children who live with the
26 parent; and

27 (2) Natural or adopted adult children who are totally
28 incapacitated because of physical or emotional disabilities
29 and for whom the parent owes a duty of support.

### §48A-1A-3. Attributed income.

1 (a) "Attributed income" means income not actually
2 earned by a parent, but which may be attributed to the
3 parent because he or she is unemployed, is not working
4 full time, or is working below full earning capacity, or has
5 nonperforming or under-performing assets. Income may
6 be attributed to a parent if the court or master evaluates
7 the parent's earning capacity in the local economy (giving
8 consideration to relevant evidence that pertains to the
9 parent's work history, qualifications, education and
10 physical or mental condition) and determines that the
11 parent is unemployed, is not working full time, or is
12 working below full earning capacity. Income may also be
13 attributed to a parent if the court or master finds that the
14 obligor has nonperforming or under-performing assets.

15 (b) If an obligor: (1) Voluntarily leaves employment or
16 voluntarily alters his or her pattern of employment so as
17 to be unemployed, underemployed or employed below full

18  earning capacity; (2) is able to work and is available for
19  full-time work for which he or she is fitted by prior
20  training or experience; and (3) is not seeking employment
21  in the manner that a reasonably prudent person in his or
22  her circumstances would do, then an alternative method
23  for the court or master to determine gross income is to
24  attribute to the person an earning capacity based on his or
25  her previous income. If the obligor's work history, qualifi-
26  cations, education or physical or mental condition cannot
27  be determined, or if there is an inadequate record of the
28  obligor's previous income, the court or master may, as a
29  minimum, base attributed income on full-time employ-
30  ment (at forty hours per week) at the federal minimum
31  wage in effect at the time the support obligation is estab-
32  lished.

33  (c) Income shall not be attributed to an obligor who is
34  unemployed or underemployed or is otherwise working
35  below full earning capacity if any of the following condi-
36  tions exist:

37  (1) The parent is providing care required by the children
38  to whom the parties owe a joint legal responsibility for
39  support, and such children are of preschool age or are
40  handicapped or otherwise in a situation requiring particu-
41  lar care by the parent;

42  (2) The parent is pursuing a plan of economic self-
43  improvement which will result, within a reasonable time,
44  in an economic benefit to the children to whom the
45  support obligation is owed, including, but not limited to,
46  self-employment or education: *Provided,* That if the
47  parent is involved in an educational program, the court or
48  master shall ascertain that the person is making substan-
49  tial progress toward completion of the program;

50  (3) The parent is, for valid medical reasons, earning an
51  income in an amount less that previously earned; or

52  (4) The court or master makes a written finding that
53  other circumstances exist which would make the attribu-
54  tion of income inequitable: *Provided,* That in such case,
55  the court or master may decrease the amount of attributed
56  income to an extent required to remove such inequity.

57    (d) The court or master may attribute income to a
58  parent's nonperforming or under-performing assets, other
59  than the parent's primary residence.  Assets may be
60  considered to be nonperforming or under-performing to
61  the extent that they do not produce income at a rate
62  equivalent to the current six-month certificate of deposit
63  rate, or such other rate that the court or master deter-
64  mines is reasonable.

### §48A-1A-4.  Automatic data processing and retrieval system.

1    "Automatic data processing and retrieval system"
2  means a computerized data processing system designed to
3  do the following:

4  · (1) To control, account for and monitor all of the factors
5  in the support enforcement collection and paternity
6  determination process, including, but not limited to:

7    (A) Identifiable correlation factors (such as social
8  security numbers, names, dates of birth, home addresses
9  and mailing addresses of any individual with respect to
10  whom support obligations are sought to be established or
11  enforced and with respect to any person to whom such
12  support obligations are owing) to assure sufficient com-
13  patibility among the systems of different jurisdictions to
14  permit periodic screening to determine whether such
15  individual is paying or is obligated to pay support in more
16  than one jurisdiction;

17    (B) Checking of records of such individuals on a periodic
18  basis with federal, interstate, intrastate and local agen-
19  cies;

20    (C) Maintaining the data necessary to meet applicable
21  federal reporting requirements on a timely basis; and

22    (D) Delinquency and enforcement activities;

23    (2) To control, account for and monitor the collection
24  and distribution of support payments (both interstate and
25  intrastate) the determination, collection and distribution
26  of incentive payments (both interstate and intrastate), and
27  the maintenance of accounts receivable on all amounts
28  owed, collected and distributed;

29    (3) To control, account for and monitor the costs of all
30    services rendered, either directly or by exchanging infor-
31    mation with state agencies responsible for maintaining
32    financial management and expenditure information;

33    (4) To provide access to the records of the department of
34    health and human resources in order to determine if a
35    collection of a support payment causes a change affecting
36    eligibility for or the amount of aid under such program;

37    (5) To provide for security against unauthorized access
38    to, or use of, the data in such system;

39    (6) To facilitate the development and improvement of
40    the income withholding and other procedures designed to
41    improve the effectiveness of support enforcement through
42    the monitoring of support payments, the maintenance of
43    accurate records regarding the payment of support and
44    the prompt provision of notice to appropriate officials
45    with respect to any arrearage in support payments which
46    may occur; and

47    (7) To provide management information on all cases
48    from initial referral or application through collection and
49    enforcement.

### §48A-1A-17. Extraordinary medical expenses.

1     "Extraordinary medical expenses" means uninsured
2     medical expenses in excess of two hundred fifty dollars
3     per year per child which are recurring and can reasonably
4     be predicted by the court or master at the time of estab-
5     lishment or modification of a child support order. Such
6     expenses shall include, but not be limited to, insurance
7     copayments and deductibles, reasonable costs for neces-
8     sary orthodontia, dental treatment, asthma treatments,
9     physical therapy, vision therapy and eye care, and any
10    uninsured chronic health problem. Nonrecurring or
11    subsequently occurring uninsured medical expenses in
12    excess of two hundred fifty dollars per year per child shall
13    be separately divided between the parties in proportion to
14    their adjusted gross incomes.

### §48A-1A-19. Gross income.

1   (a) "Gross income" means all earned and unearned
2   income. The word "income" means gross income unless
3   the word is otherwise qualified or unless a different
4   meaning clearly appears from the context. When deter-
5   mining whether an income source should be included in
6   the child support calculation, the court or master should
7   consider the income source if it would have been available
8   to pay child-rearing expenses had the family remained
9   intact or, in cases involving a nonmarital birth, if a
10  household had been formed.

11  (b) "Gross income" includes, but is not limited to, the
12  following:

13  (1) Earnings in the form of salaries, wages, commissions,
14  fees, bonuses, profit sharing, tips and other income;

15  (2) Any payment from a pension plan, an insurance
16  contract, an annuity, social security benefits, unemploy-
17  ment compensation, supplemental employment benefits,
18  workers' compensation benefits and state lottery winnings
19  and prizes;

20  (3) Interest, dividends or royalties;

21  (4) Expense reimbursements or in kind payments such as
22  business expense accounts, business credit accounts, and
23  tangible property such as automobiles and meals, to the
24  extent that they provide the parent with property or
25  services he or she would otherwise have to provide;

26  (5) Attributed income of the parent, calculated in
27  accordance with the provisions of section three, article
28  one-a of this chapter;

29  (6) Compensation paid for personal services as overtime
30  pay:   *Provided,* That overtime compensation may be
31  excluded from gross income if the parent with the over-
32  time income demonstrates to the court or master that the
33  overtime work is voluntarily performed and that he or she
34  did not have a previous pattern of working overtime hours
35  prior to separation or birth of a nonmarital child;

36  (7) Income from self-employment or the operation of a
37  business, minus ordinary and necessary expenses which

38  are not reimbursable, and which are lawfully deductible
39  in computing taxable income under applicable income tax
40  laws, and minus FICA and medicare contributions made
41  in excess of the amount that would be paid on an equal
42  amount of income if the parent was not self-employed:
43  *Provided*, That the amount of monthly income to be
44  included in gross income shall be determined by averaging
45  the income from such employment during the previous
46  thirty-six-month period or during a period beginning with
47  the month in which the parent first received such income,
48  whichever period is shorter;

49  (8) Income from seasonal employment or other sporadic
50  sources: *Provided,* That the amount of monthly income to
51  be included in gross income shall be determined by
52  averaging the income from seasonal employment or other
53  sporadic sources received during the previous thirty-six-
54  month period or during a period beginning with the month
55  in which the parent first received such compensation,
56  whichever period is shorter; and

57  (9) Alimony and separate maintenance receipts.

58  (c) Depending on the circumstances of the particular
59  case, the court or master may also include severance pay,
60  capital gains and net gambling, gifts or prizes as gross
61  income.

62  (d) "Gross Income" does not include:

63  (1) Income received by other household members such as
64  a new spouse;

65  (2) Child support received for the children of another
66  relationship;

67  (3) Means-tested assistance such as aid to families with
68  dependent children, supplemental security income and
69  food stamps; and

70  (4) A child's income unless the court or master deter-
71  mines that the child's income substantially reduces the
72  family's living expenses.

§48A-1A-26. Shared physical custody.

1   "Shared physical custody" means an arrangement under
2   which each parent keeps a child or children overnight for
3   more than thirty-five percent of the year and under which
4   both parents contribute to the expenses of the child or
5   children in addition to the payment of child support.

### §48A-1A-31. Unreimbursed health care expenses.

1   "Unreimbursed health care expenses" means the
2   child's portion of health insurance premiums and
3   extraordinary medical expenses.

**ARTICLE 1B.  GUIDELINES FOR CHILD SUPPORT AWARDS.**

### §48A-1B-2. Calculation of child support order.

1   (a) Both parents' adjusted gross income, as defined in
2   section two, article one-a of this chapter, is used to
3   determine the amount of child support.  Unreimbursed
4   child health care expenses, work-related child care
5   expenses and any other extraordinary expenses agreed to
6   by the parents or ordered by the court or master less any
7   extraordinary credits agreed to by the parents or ordered
8   by the court or master are added to the basic child support
9   obligation to determine the total child support obligation.
10  The child support order is determined by dividing the total
11  child support obligation between the parents in propor-
12  tion to their income.

13  (b) The calculation of the support order amount requires
14  the use of one of two worksheets which must be completed
15  for each case.  Worksheet A is used for a sole physical
16  custody arrangement.  Worksheet B is used for a shared
17  physical custody arrangement.

### §48A-1B-3. Basic child support obligation.

1   (a) The basic child support obligation is determined
2   from the following table of monthly basic child support
3   obligations:

4   **MONTHLY BASIC CHILD SUPPORT OBLIGATIONS**

| Combined Adjusted Gross Monthly | One | Two | Three | Four | Five | Six or more |
|---|---|---|---|---|---|---|

| 9 | Income | Child | Children | Children | Children | Children | Children |
|---|--------|-------|----------|----------|----------|----------|----------|
| 10 | 550 | 121 | 179 | 212 | 234 | 254 | 272 |
| 11 | 600 | 135 | 200 | 237 | 262 | 283 | 303 |
| 12 | 650 | 143 | 213 | 253 | 279 | 303 | 324 |
| 13 | 700 | 151 | 225 | 267 | 295 | 319 | 342 |
| 14 | 750 | 159 | 237 | 281 | 310 | 336 | 360 |
| 15 | 800 | 167 | 250 | 296 | 327 | 355 | 380 |
| 16 | 850 | 176 | 263 | 312 | 344 | 373 | 399 |
| 17 | 900 | 184 | 276 | 327 | 362 | 392 | 419 |
| 18 | 950 | 193 | 289 | 343 | 379 | 411 | 439 |
| 19 | 1,000 | 201 | 303 | 358 | 396 | 429 | 459 |
| 20 | 1,050 | 210 | 316 | 374 | 413 | 448 | 479 |
| 21 | 1,100 | 218 | 329 | 389 | 430 | 467 | 499 |
| 22 | 1,150 | 227 | 342 | 405 | 448 | 485 | 519 |
| 23 | 1,200 | 235 | 355 | 420 | 465 | 504 | 539 |
| 24 | 1,250 | 243 | 368 | 436 | 482 | 522 | 558 |
| 25 | 1,300 | 252 | 381 | 451 | 498 | 540 | 577 |
| 26 | 1,350 | 261 | 393 | 465 | 514 | 557 | 596 |
| 27 | 1,400 | 270 | 405 | 479 | 529 | 574 | 614 |
| 28 | 1,450 | 279 | 417 | 493 | 545 | 590 | 632 |
| 29 | 1,500 | 289 | 429 | 507 | 560 | 607 | 650 |
| 30 | 1,550 | 298 | 441 | 521 | 576 | 624 | 668 |
| 31 | 1,600 | 307 | 453 | 535 | 591 | 641 | 686 |
| 32 | 1,650 | 316 | 465 | 549 | 607 | 658 | 704 |
| 33 | 1,700 | 325 | 477 | 563 | 623 | 675 | 722 |
| 34 | 1,750 | 334 | 489 | 578 | 638 | 692 | 740 |
| 35 | 1,800 | 344 | 501 | 592 | 654 | 709 | 758 |
| 36 | 1,850 | 353 | 513 | 606 | 669 | 726 | 776 |

| 37 | 1,900 | 361 | 525 | 620 | 685 | 742 | 794 |
| 38 | 1,950 | 370 | 537 | 634 | 701 | 759 | 812 |
| 39 | 2,000 | 378 | 549 | 648 | 716 | 776 | 831 |
| 40 | 2,050 | 386 | 561 | 662 | 732 | 793 | 849 |
| 41 | 2,100 | 395 | 573 | 676 | 747 | 810 | 867 |
| 42 | 2,150 | 403 | 585 | 690 | 763 | 827 | 885 |
| 43 | 2,200 | 411 | 597 | 704 | 778 | 844 | 903 |
| 44 | 2,250 | 420 | 609 | 718 | 794 | 860 | 921 |
| 45 | 2,300 | 428 | 621 | 732 | 809 | 877 | 939 |
| 46 | 2,350 | 436 | 633 | 746 | 825 | 894 | 957 |
| 47 | 2,400 | 445 | 645 | 760 | 840 | 911 | 975 |
| 48 | 2,450 | 453 | 657 | 774 | 856 | 927 | 992 |
| 49 | 2,500 | 460 | 668 | 787 | 869 | 942 | 1,008 |
| 50 | 2,550 | 467 | 677 | 798 | 882 | 956 | 1,023 |
| 51 | 2,600 | 474 | 687 | 809 | 894 | 969 | 1,037 |
| 52 | 2,650 | 480 | 696 | 820 | 906 | 982 | 1,051 |
| 53 | 2,700 | 487 | 706 | 831 | 918 | 995 | 1,065 |
| 54 | 2,750 | 494 | 715 | 842 | 930 | 1,008 | 1,079 |
| 55 | 2,800 | 500 | 725 | 853 | 942 | 1,022 | 1,093 |
| 56 | 2,850 | 507 | 734 | 864 | 955 | 1,035 | 1,107 |
| 57 | 2,900 | 514 | 744 | 875 | 967 | 1,048 | 1,122 |
| 58 | 2,950 | 520 | 753 | 886 | 979 | 1,061 | 1,136 |
| 59 | 3,000 | 527 | 763 | 897 | 991 | 1,074 | 1,150 |
| 60 | 3,050 | 534 | 772 | 908 | 1,003 | 1,088 | 1,164 |
| 61 | 3,100 | 540 | 782 | 919 | 1,016 | 1,101 | 1,178 |
| 62 | 3,150 | 546 | 790 | 929 | 1,026 | 1,113 | 1,191 |
| 63 | 3,200 | 551 | 797 | 937 | 1,036 | 1,123 | 1,201 |
| 64 | 3,250 | 556 | 804 | 946 | 1,045 | 1,133 | 1,212 |

| 65 | 3,300 | 560 | 811 | 954 | 1,054 | 1,143 | 1,223 |
| 66 | 3,350 | 565 | 818 | 963 | 1,064 | 1,153 | 1,234 |
| 67 | 3,400 | 570 | 825 | 971 | 1,073 | 1,163 | 1,245 |
| 68 | 3,450 | 575 | 832 | 980 | 1,083 | 1,174 | 1,256 |
| 69 | 3,500 | 579 | 839 | 988 | 1,092 | 1,184 | 1,267 |
| 70 | 3,550 | 584 | 846 | 997 | 1,101 | 1,194 | 1,277 |
| 71 | 3,600 | 589 | 853 | 1,005 | 1,111 | 1,204 | 1,288 |
| 72 | 3,650 | 594 | 860 | 1,014 | 1,120 | 1,214 | 1,299 |
| 73 | 3,700 | 598 | 867 | 1,022 | 1,129 | 1,224 | 1,310 |
| 74 | 3,750 | 603 | 874 | 1,030 | 1,138 | 1,234 | 1,320 |
| 75 | 3,800 | 608 | 881 | 1,038 | 1,148 | 1,244 | 1,331 |
| 76 | 3,850 | 612 | 887 | 1,046 | 1,156 | 1,253 | 1,341 |
| 77 | 3,900 | 616 | 893 | 1,052 | 1,163 | 1,260 | 1,348 |
| 78 | 3,950 | 620 | 898 | 1,058 | 1,169 | 1,267 | 1,356 |
| 79 | 4,000 | 624 | 904 | 1,064 | 1,176 | 1,275 | 1,364 |
| 80 | 4,050 | 628 | 909 | 1,070 | 1,183 | 1,282 | 1,372 |
| 81 | 4,100 | 632 | 915 | 1,076 | 1,190 | 1,289 | 1,380 |
| 82 | 4,150 | 636 | 920 | 1,083 | 1,196 | 1,297 | 1,387 |
| 83 | 4,200 | 640 | 926 | 1,089 | 1,203 | 1,304 | 1,395 |
| 84 | 4,250 | 644 | 931 | 1,095 | 1,210 | 1,311 | 1,403 |
| 85 | 4,300 | 648 | 937 | 1,101 | 1,217 | 1,319 | 1,411 |
| 86 | 4,350 | 652 | 942 | 1,107 | 1,223 | 1,326 | 1,419 |
| 87 | 4,400 | 657 | 948 | 1,113 | 1,230 | 1,333 | 1,427 |
| 88 | 4,450 | 661 | 953 | 1,119 | 1,237 | 1,341 | 1,434 |
| 89 | 4,500 | 665 | 959 | 1,125 | 1,244 | 1,348 | 1,442 |
| 90 | 4,550 | 669 | 964 | 1,131 | 1,250 | 1,355 | 1,450 |
| 91 | 4,600 | 671 | 969 | 1,136 | 1,255 | 1,361 | 1,456 |
| 92 | 4,650 | 674 | 972 | 1,141 | 1,260 | 1,366 | 1,462 |

| 93  | 4,700 | 677 | 976   | 1,145 | 1,265 | 1,372 | 1,468 |
| 94  | 4,750 | 679 | 980   | 1,150 | 1,270 | 1,377 | 1,473 |
| 95  | 4,800 | 682 | 984   | 1,154 | 1,275 | 1,382 | 1,479 |
| 96  | 4,850 | 684 | 987   | 1,158 | 1,280 | 1,387 | 1,484 |
| 97  | 4,900 | 687 | 991   | 1,163 | 1,285 | 1,392 | 1,490 |
| 98  | 4,950 | 689 | 995   | 1,167 | 1,289 | 1,398 | 1,495 |
| 99  | 5,000 | 692 | 998   | 1,171 | 1,294 | 1,403 | 1,501 |
| 100 | 5,050 | 694 | 1,002 | 1,176 | 1,299 | 1,408 | 1,506 |
| 101 | 5,100 | 697 | 1,006 | 1,180 | 1,304 | 1,413 | 1,512 |
| 102 | 5,150 | 700 | 1,010 | 1,185 | 1,309 | 1,419 | 1,518 |
| 103 | 5,200 | 703 | 1,014 | 1,189 | 1,314 | 1,424 | 1,524 |
| 104 | 5,250 | 704 | 1,015 | 1,191 | 1,317 | 1,427 | 1,527 |
| 105 | 5,300 | 709 | 1,023 | 1,200 | 1,326 | 1,437 | 1,538 |
| 106 | 5,350 | 714 | 1,030 | 1,208 | 1,335 | 1,447 | 1,549 |
| 107 | 5,400 | 719 | 1,037 | 1,216 | 1,344 | 1,457 | 1,559 |
| 108 | 5,450 | 725 | 1,045 | 1,225 | 1,353 | 1,467 | 1,570 |
| 109 | 5,500 | 730 | 1,052 | 1,233 | 1,363 | 1,477 | 1,580 |
| 110 | 5,550 | 735 | 1,059 | 1,241 | 1,372 | 1,487 | 1,591 |
| 111 | 5,600 | 740 | 1,066 | 1,250 | 1,381 | 1,497 | 1,602 |
| 112 | 5,650 | 745 | 1,074 | 1,258 | 1,390 | 1,507 | 1,612 |
| 113 | 5,700 | 750 | 1,081 | 1,266 | 1,399 | 1,517 | 1,623 |
| 114 | 5,750 | 756 | 1,088 | 1,275 | 1,409 | 1,527 | 1,634 |
| 115 | 5,800 | 761 | 1,096 | 1,283 | 1,418 | 1,537 | 1,644 |
| 116 | 5,850 | 766 | 1,103 | 1,291 | 1,427 | 1,547 | 1,655 |
| 117 | 5,900 | 771 | 1,110 | 1,299 | 1,436 | 1,557 | 1,666 |
| 118 | 5,950 | 776 | 1,117 | 1,308 | 1,445 | 1,567 | 1,676 |
| 119 | 6,000 | 781 | 1,124 | 1,315 | 1,454 | 1,576 | 1,686 |
| 120 | 6,050 | 785 | 1,130 | 1,322 | 1,461 | 1,584 | 1,695 |

| 121 | 6,100 | 789 | 1,135 | 1,329 | 1,469 | 1,592 | 1,703 |
| 122 | 6,150 | 793 | 1,141 | 1,336 | 1,476 | 1,600 | 1,712 |
| 123 | 6,200 | 797 | 1,147 | 1,343 | 1,484 | 1,609 | 1,721 |
| 124 | 6,250 | 801 | 1,153 | 1,350 | 1,491 | 1,617 | 1,730 |
| 125 | 6,300 | 805 | 1,158 | 1,356 | 1,499 | 1,625 | 1,738 |
| 126 | 6,350 | 809 | 1,164 | 1,363 | 1,507 | 1,633 | 1,747 |
| 127 | 6,400 | 813 | 1,170 | 1,370 | 1,514 | 1,641 | 1,756 |
| 128 | 6,450 | 817 | 1,176 | 1,377 | 1,522 | 1,649 | 1,765 |
| 129 | 6,500 | 821 | 1,182 | 1,384 | 1,529 | 1,658 | 1,773 |
| 130 | 6,550 | 825 | 1,187 | 1,391 | 1,537 | 1,666 | 1,782 |
| 131 | 6,600 | 829 | 1,193 | 1,397 | 1,544 | 1,674 | 1,791 |
| 132 | 6,650 | 833 | 1,199 | 1,404 | 1,552 | 1,682 | 1,800 |
| 133 | 6,700 | 837 | 1,205 | 1,411 | 1,559 | 1,690 | 1,809 |
| 134 | 6,750 | 841 | 1,211 | 1,418 | 1,567 | 1,699 | 1,817 |
| 135 | 6,800 | 845 | 1,216 | 1,425 | 1,575 | 1,707 | 1,826 |
| 136 | 6,850 | 849 | 1,222 | 1,432 | 1,582 | 1,715 | 1,835 |
| 137 | 6,900 | 853 | 1,228 | 1,438 | 1,590 | 1,723 | 1,844 |
| 138 | 6,950 | 857 | 1,234 | 1,445 | 1,597 | 1,731 | 1,852 |
| 139 | 7,000 | 861 | 1,240 | 1,452 | 1,605 | 1,740 | 1,861 |
| 140 | 7,050 | 865 | 1,246 | 1,460 | 1,613 | 1,748 | 1,871 |
| 141 | 7,100 | 870 | 1,253 | 1,467 | 1,621 | 1,757 | 1,881 |
| 142 | 7,150 | 874 | 1,259 | 1,475 | 1,630 | 1,766 | 1,890 |
| 143 | 7,200 | 879 | 1,266 | 1,482 | 1,638 | 1,776 | 1,900 |
| 144 | 7,250 | 883 | 1,272 | 1,490 | 1,646 | 1,785 | 1,910 |
| 145 | 7,300 | 888 | 1,279 | 1,497 | 1,655 | 1,794 | 1,919 |
| 146 | 7,350 | 893 | 1,285 | 1,505 | 1,663 | 1,803 | 1,929 |
| 147 | 7,400 | 897 | 1,292 | 1,513 | 1,671 | 1,812 | 1,939 |
| 148 | 7,450 | 902 | 1,298 | 1,520 | 1,680 | 1,821 | 1,949 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 149 | 7,500 | 906 | 1,305 | 1,528 | 1,688 | 1,830 | 1,958 |
| 150 | 7,550 | 911 | 1,311 | 1,535 | 1,697 | 1,839 | 1,968 |
| 151 | 7,600 | 915 | 1,318 | 1,543 | 1,705 | 1,848 | 1,978 |
| 152 | 7,650 | 920 | 1,324 | 1,550 | 1,713 | 1,857 | 1,987 |
| 153 | 7,700 | 925 | 1,331 | 1,558 | 1,722 | 1,866 | 1,997 |
| 154 | 7,750 | 929 | 1,337 | 1,566 | 1,730 | 1,875 | 2,007 |
| 155 | 7,800 | 934 | 1,344 | 1,573 | 1,738 | 1,884 | 2,017 |
| 156 | 7,850 | 938 | 1,350 | 1,581 | 1,747 | 1,894 | 2,026 |
| 157 | 7,900 | 943 | 1,357 | 1,588 | 1,755 | 1,903 | 2,036 |
| 158 | 7,950 | 947 | 1,363 | 1,596 | 1,763 | 1,912 | 2,046 |
| 159 | 8,000 | 952 | 1,370 | 1,603 | 1,772 | 1,921 | 2,055 |
| 160 | 8,050 | 956 | 1,376 | 1,611 | 1,780 | 1,930 | 2,065 |
| 161 | 8,100 | 961 | 1,383 | 1,619 | 1,789 | 1,939 | 2,075 |
| 162 | 8,150 | 966 | 1,389 | 1,626 | 1,797 | 1,948 | 2,084 |
| 163 | 8,200 | 970 | 1,396 | 1,634 | 1,805 | 1,957 | 2,094 |
| 164 | 8,250 | 975 | 1,402 | 1,641 | 1,814 | 1,966 | 2,104 |
| 165 | 8,300 | 979 | 1,409 | 1,649 | 1,822 | 1,975 | 2,114 |
| 166 | 8,350 | 984 | 1,415 | 1,656 | 1,830 | 1,984 | 2,123 |
| 167 | 8,400 | 988 | 1,422 | 1,664 | 1,839 | 1,993 | 2,133 |
| 168 | 8,450 | 992 | 1,428 | 1,671 | 1,846 | 2,002 | 2,142 |
| 169 | 8,500 | 996 | 1,433 | 1,678 | 1,854 | 2,010 | 2,151 |
| 170 | 8,550 | 1,000 | 1,439 | 1,685 | 1,862 | 2,018 | 2,160 |
| 171 | 8,600 | 1,004 | 1,445 | 1,692 | 1,869 | 2,027 | 2,168 |
| 172 | 8,650 | 1,008 | 1,451 | 1,699 | 1,877 | 2,035 | 2,177 |
| 173 | 8,700 | 1,012 | 1,457 | 1,706 | 1,885 | 2,043 | 2,186 |
| 174 | 8,750 | 1,016 | 1,463 | 1,713 | 1,893 | 2,052 | 2,195 |
| 175 | 8,800 | 1,020 | 1,469 | 1,720 | 1,900 | 2,060 | 2,204 |
| 176 | 8,850 | 1,024 | 1,475 | 1,727 | 1,908 | 2,069 | 2,213 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 177 | 8,900 | 1,028 | 1,480 | 1,734 | 1,916 | 2,077 | 2,222 |
| 178 | 8,950 | 1,032 | 1,486 | 1,741 | 1,923 | 2,085 | 2,231 |
| 179 | 9,000 | 1,036 | 1,492 | 1,748 | 1,931 | 2,094 | 2,240 |
| 180 | 9,050 | 1,040 | 1,498 | 1,755 | 1,939 | 2,102 | 2,249 |
| 181 | 9,100 | 1,044 | 1,504 | 1,762 | 1,946 | 2,110 | 2,258 |
| 182 | 9,150 | 1,048 | 1,510 | 1,769 | 1,954 | 2,119 | 2,267 |
| 183 | 9,200 | 1,053 | 1,516 | 1,776 | 1,962 | 2,127 | 2,276 |
| 184 | 9,250 | 1,057 | 1,522 | 1,783 | 1,970 | 2,135 | 2,285 |
| 185 | 9,300 | 1,061 | 1,528 | 1,790 | 1,977 | 2,144 | 2,294 |
| 186 | 9,350 | 1,065 | 1,533 | 1,797 | 1,985 | 2,152 | 2,302 |
| 187 | 9,400 | 1,069 | 1,539 | 1,804 | 1,993 | 2,160 | 2,311 |
| 188 | 9,450 | 1,073 | 1,545 | 1,811 | 2,000 | 2,169 | 2,320 |
| 189 | 9,500 | 1,077 | 1,551 | 1,817 | 2,008 | 2,177 | 2,329 |
| 190 | 9,550 | 1,081 | 1,557 | 1,824 | 2,016 | 2,185 | 2,338 |
| 191 | 9,600 | 1,085 | 1,563 | 1,831 | 2,023 | 2,194 | 2,347 |
| 192 | 9,650 | 1,089 | 1,569 | 1,838 | 2,031 | 2,202 | 2,356 |
| 193 | 9,700 | 1,093 | 1,575 | 1,845 | 2,039 | 2,210 | 2,365 |
| 194 | 9,750 | 1,097 | 1,581 | 1,853 | 2,047 | 2,219 | 2,375 |
| 195 | 9,800 | 1,101 | 1,586 | 1,859 | 2,054 | 2,227 | 2,383 |
| 196 | 9,850 | 1,104 | 1,591 | 1,865 | 2,061 | 2,234 | 2,391 |
| 197 | 9,900 | 1,108 | 1,596 | 1,872 | 2,068 | 2,242 | 2,399 |
| 198 | 9,950 | 1,111 | 1,601 | 1,878 | 2,075 | 2,249 | 2,407 |
| 199 | 10,000 | 1,115 | 1,607 | 1,884 | 2,082 | 2,257 | 2,415 |
| 200 | 10,050 | 1,118 | 1,612 | 1,890 | 2,089 | 2,264 | 2,423 |
| 201 | 10,100 | 1,122 | 1,617 | 1,897 | 2,096 | 2,272 | 2,431 |
| 202 | 10,150 | 1,126 | 1,622 | 1,903 | 2,103 | 2,279 | 2,439 |
| 203 | 10,200 | 1,129 | 1,627 | 1,909 | 2,110 | 2,287 | 2,447 |
| 204 | 10,250 | 1,133 | 1,632 | 1,915 | 2,116 | 2,294 | 2,455 |

| 205 | 10,300 | 1,136 | 1,638 | 1,922 | 2,123 | 2,302 | 2,463 |
| 206 | 10,350 | 1,140 | 1,643 | 1,928 | 2,130 | 2,309 | 2,471 |
| 207 | 10,400 | 1,143 | 1,648 | 1,934 | 2,137 | 2,316 | 2,478 |
| 208 | 10,450 | 1,146 | 1,652 | 1,939 | 2,143 | 2,323 | 2,486 |
| 209 | 10,500 | 1,149 | 1,657 | 1,945 | 2,149 | 2,330 | 2,493 |
| 210 | 10,550 | 1,153 | 1,662 | 1,951 | 2,156 | 2,337 | 2,500 |
| 211 | 10,600 | 1,156 | 1,667 | 1,957 | 2,162 | 2,344 | 2,508 |
| 212 | 10,650 | 1,159 | 1,672 | 1,962 | 2,168 | 2,351 | 2,515 |
| 213 | 10,700 | 1,162 | 1,676 | 1,968 | 2,175 | 2,357 | 2,522 |
| 214 | 10,750 | 1,166 | 1,681 | 1,974 | 2,181 | 2,364 | 2,530 |
| 215 | 10,800 | 1,169 | 1,686 | 1,980 | 2,188 | 2,371 | 2,537 |
| 216 | 10,850 | 1,172 | 1,691 | 1,985 | 2,194 | 2,378 | 2,545 |
| 217 | 10,900 | 1,175 | 1,695 | 1,991 | 2,200 | 2,385 | 2,552 |
| 218 | 10,950 | 1,178 | 1,700 | 1,997 | 2,207 | 2,392 | 2,559 |
| 219 | 11,000 | 1,182 | 1,705 | 2,003 | 2,213 | 2,399 | 2,567 |
| 220 | 11,050 | 1,185 | 1,710 | 2,008 | 2,219 | 2,406 | 2,574 |
| 221 | 11,100 | 1,188 | 1,714 | 2,014 | 2,226 | 2,412 | 2,581 |
| 222 | 11,150 | 1,191 | 1,719 | 2,020 | 2,232 | 2,419 | 2,589 |
| 223 | 11,200 | 1,195 | 1,724 | 2,026 | 2,238 | 2,426 | 2,596 |
| 224 | 11,250 | 1,198 | 1,729 | 2,032 | 2,245 | 2,434 | 2,604 |
| 225 | 11,300 | 1,202 | 1,736 | 2,039 | 2,254 | 2,443 | 2,614 |
| 226 | 11,350 | 1,206 | 1,742 | 2,047 | 2,262 | 2,452 | 2,624 |
| 227 | 11,400 | 1,210 | 1,748 | 2,055 | 2,270 | 2,461 | 2,633 |
| 228 | 11,450 | 1,214 | 1,754 | 2,062 | 2,279 | 2,470 | 2,643 |
| 229 | 11,500 | 1,219 | 1,760 | 2,070 | 2,287 | 2,479 | 2,653 |
| 230 | 11,550 | 1,223 | 1,767 | 2,077 | 2,295 | 2,488 | 2,662 |
| 231 | 11,600 | 1,227 | 1,773 | 2,085 | 2,304 | 2,497 | 2,672 |
| 232 | 11,650 | 1,231 | 1,779 | 2,092 | 2,312 | 2,506 | 2,682 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 233 | 11,700 | 1,235 | 1,785 | 2,100 | 2,320 | 2,516 | 2,691 |
| 234 | 11,750 | 1,239 | 1,791 | 2,107 | 2,329 | 2,525 | 2,701 |
| 235 | 11,800 | 1,243 | 1,798 | 2,115 | 2,337 | 2,534 | 2,711 |
| 236 | 11,850 | 1,248 | 1,804 | 2,123 | 2,345 | 2,543 | 2,720 |
| 237 | 11,900 | 1,252 | 1,810 | 2,130 | 2,354 | 2,552 | 2,730 |
| 238 | 11,950 | 1,256 | 1,816 | 2,138 | 2,362 | 2,561 | 2,740 |
| 239 | 12,000 | 1,260 | 1,822 | 2,145 | 2,370 | 2,570 | 2,750 |
| 240 | 12,050 | 1,264 | 1,829 | 2,153 | 2,379 | 2,579 | 2,759 |
| 241 | 12,100 | 1,268 | 1,835 | 2,160 | 2,387 | 2,588 | 2,769 |
| 242 | 12,150 | 1,272 | 1,841 | 2,168 | 2,395 | 2,597 | 2,779 |
| 243 | 12,200 | 1,277 | 1,847 | 2,175 | 2,404 | 2,606 | 2,788 |
| 244 | 12,250 | 1,281 | 1,853 | 2,183 | 2,412 | 2,615 | 2,798 |
| 245 | 12,300 | 1,285 | 1,860 | 2,191 | 2,421 | 2,624 | 2,808 |
| 246 | 12,350 | 1,289 | 1,866 | 2,198 | 2,429 | 2,633 | 2,817 |
| 247 | 12,400 | 1,293 | 1,872 | 2,206 | 2,437 | 2,642 | 2,827 |
| 248 | 12,450 | 1,297 | 1,878 | 2,213 | 2,446 | 2,651 | 2,837 |
| 249 | 12,500 | 1,301 | 1,884 | 2,221 | 2,454 | 2,660 | 2,846 |
| 250 | 12,550 | 1,306 | 1,891 | 2,228 | 2,462 | 2,669 | 2,856 |
| 251 | 12,600 | 1,310 | 1,897 | 2,236 | 2,471 | 2,678 | 2,866 |
| 252 | 12,650 | 1,314 | 1,903 | 2,243 | 2,479 | 2,687 | 2,875 |
| 253 | 12,700 | 1,318 | 1,909 | 2,251 | 2,487 | 2,697 | 2,885 |
| 254 | 12,750 | 1,322 | 1,916 | 2,258 | 2,495 | 2,705 | 2,894 |
| 255 | 12,800 | 1,325 | 1,920 | 2,263 | 2,501 | 2,711 | 2,901 |
| 256 | 12,850 | 1,328 | 1,924 | 2,268 | 2,507 | 2,717 | 2,907 |
| 257 | 12,900 | 1,331 | 1,928 | 2,273 | 2,512 | 2,723 | 2,913 |
| 258 | 12,950 | 1,334 | 1,933 | 2,278 | 2,518 | 2,729 | 2,920 |
| 259 | 13,000 | 1,337 | 1,937 | 2,283 | 2,523 | 2,735 | 2,926 |
| 260 | 13,050 | 1,340 | 1,941 | 2,288 | 2,529 | 2,741 | 2,933 |

| 261 | 13,100 | 1,343 | 1,945 | 2,293 | 2,534 | 2,747 | 2,939 |
| 262 | 13,150 | 1,346 | 1,950 | 2,298 | 2,540 | 2,753 | 2,945 |
| 263 | 13,200 | 1,349 | 1,954 | 2,303 | 2,545 | 2,759 | 2,952 |
| 264 | 13,250 | 1,352 | 1,958 | 2,308 | 2,551 | 2,765 | 2,958 |
| 265 | 13,300 | 1,355 | 1,963 | 2,313 | 2,556 | 2,771 | 2,964 |
| 266 | 13,350 | 1,358 | 1,967 | 2,318 | 2,562 | 2,777 | 2,971 |
| 267 | 13,400 | 1,361 | 1,971 | 2,323 | 2,567 | 2,783 | 2,977 |
| 268 | 13,450 | 1,364 | 1,975 | 2,328 | 2,573 | 2,789 | 2,984 |
| 269 | 13,500 | 1,367 | 1,980 | 2,333 | 2,578 | 2,794 | 2,990 |
| 270 | 13,550 | 1,370 | 1,984 | 2,338 | 2,584 | 2,800 | 2,996 |
| 271 | 13,600 | 1,373 | 1,988 | 2,343 | 2,589 | 2,806 | 3,003 |
| 272 | 13,650 | 1,376 | 1,993 | 2,348 | 2,595 | 2,812 | 3,009 |
| 273 | 13,700 | 1,379 | 1,997 | 2,353 | 2,600 | 2,818 | 3,016 |
| 274 | 13,750 | 1,382 | 2,001 | 2,358 | 2,606 | 2,824 | 3,022 |
| 275 | 13,800 | 1,385 | 2,005 | 2,363 | 2,611 | 2,830 | 3,028 |
| 276 | 13,850 | 1,388 | 2,010 | 2,368 | 2,617 | 2,836 | 3,035 |
| 277 | 13,900 | 1,391 | 2,014 | 2,373 | 2,622 | 2,842 | 3,041 |
| 278 | 13,950 | 1,394 | 2,018 | 2,378 | 2,628 | 2,848 | 3,048 |
| 279 | 14,000 | 1,397 | 2,023 | 2,383 | 2,633 | 2,854 | 3,054 |
| 280 | 14,050 | 1,400 | 2,027 | 2,388 | 2,639 | 2,860 | 3,060 |
| 281 | 14,100 | 1,403 | 2,031 | 2,393 | 2,644 | 2,866 | 3,067 |
| 282 | 14,150 | 1,406 | 2,035 | 2,398 | 2,650 | 2,872 | 3,073 |
| 283 | 14,200 | 1,409 | 2,040 | 2,403 | 2,655 | 2,878 | 3,080 |
| 284 | 14,250 | 1,412 | 2,044 | 2,408 | 2,661 | 2,884 | 3,086 |
| 285 | 14,300 | 1,415 | 2,048 | 2,413 | 2,666 | 2,890 | 3,092 |
| 286 | 14,350 | 1,418 | 2,052 | 2,418 | 2,672 | 2,896 | 3,099 |
| 287 | 14,400 | 1,421 | 2,057 | 2,423 | 2,677 | 2,902 | 3,105 |
| 288 | 14,450 | 1,424 | 2,061 | 2,428 | 2,683 | 2,908 | 3,112 |

| 289 | 14,500 | 1,427 | 2,065 | 2,433 | 2,689 | 2,914 | 3,118 |
| 290 | 14,550 | 1,430 | 2,070 | 2,438 | 2,694 | 2,920 | 3,124 |
| 291 | 14,600 | 1,433 | 2,074 | 2,443 | 2,700 | 2,926 | 3,131 |
| 292 | 14,650 | 1,436 | 2,078 | 2,448 | 2,705 | 2,932 | 3,137 |
| 293 | 14,700 | 1,439 | 2,082 | 2,453 | 2,711 | 2,938 | 3,144 |
| 294 | 14,750 | 1,442 | 2,087 | 2,458 | 2,716 | 2,944 | 3,150 |
| 295 | 14,800 | 1,445 | 2,091 | 2,463 | 2,722 | 2,950 | 3,156 |
| 296 | 14,850 | 1,448 | 2,095 | 2,468 | 2,727 | 2,956 | 3,163 |
| 297 | 14,900 | 1,451 | 2,100 | 2,473 | 2,733 | 2,962 | 3,169 |
| 298 | 14,950 | 1,454 | 2,104 | 2,478 | 2,738 | 2,968 | 3,176 |
| 299 | 15,000 | 1,457 | 2,108 | 2,483 | 2,744 | 2,974 | 3,182 |

300     (b) This subsection provides for incomes below table. If
301 combined adjusted gross income is below five hundred
302 fifty dollars per month, which is the lowest amount of
303 income considered in the table of monthly basic child
304 support obligations set forth in subsection (a) of this
305 section, the basic child support obligation shall be set at
306 fifty dollars per month or a discretionary amount deter-
307 mined by the court or master based on the resources and
308 living expenses of the parents and the number of children
309 due support.

310     (c) This subsection provides for incomes above table. If
311 combined adjusted gross income is above fifteen thousand
312 dollars per month, which is the highest amount of income
313 considered in the table of monthly basic child support
314 obligations set forth in subsection (a) of this section, the
315 basic child support obligation shall not be less than it
316 would be based on a combined adjusted gross income of
317 fifteen thousand dollars. The court or master may also
318 compute the basic child support obligation for combined
319 adjusted gross incomes above fifteen thousand dollars by
320 the following:

321     (1) One child — $1,457 + 0.088  x  combined adjusted
322 gross income above fifteen thousand dollars per month;

323    (2) Two children — $2,108 + 0.129 x combined adjusted
324  gross income above fifteen thousand dollars per month;

325    (3) Three children — $2,483 + 0.153  x  combined ad-
326  justed gross income above fifteen thousand dollars per
327  month;

328    (4) Four children — $2,744 + 0.169  x combined adjusted
329  gross income above fifteen thousand dollars per month;

330    (5) Five children — $2,974 + 0.183  x  combined adjusted
331  gross income above fifteen thousand dollars per month;
332  and

333    (6) Six children — $3,182 + 0.196  x  combined adjusted
334  gross income above fifteen thousand dollars per month.

## §48A-1B-5.  Federal child care tax credit.

1    (a) The amount of the federal tax credit for child care
2  expenses that can be realized by the custodial parent shall
3  be approximated by deducting twenty-five percent from
4  work-related child care costs, except that no such deduc-
5  tion shall be made for custodial parents with monthly
6  gross incomes below the following amounts:

7    (1) One child — $1,150;

8    (2) Two children — $1,550;

9    (3) Three children — $1,750;

10    (4) Four children — $1,950;

11    (5) Five children — $2,150; and

12    (6) Six or more children — $2,350.

13    (b) Work-related child care costs net of any adjustment
14  for the child care tax credit shall be added to the basic
15  child support obligation and shall be divided between the
16  parents in proportion to their adjusted gross income.

## §48A-1B-6.  Computation of child support order in sole custody
cases.

1    (a) For sole custody cases, the total child support
2  obligation consists of the basic child support obligation

3    plus the child's share of any unreimbursed health care
4    expenses, work-related child care expenses and any other
5    extraordinary expenses agreed to by the parents or
6    ordered by the court or master less any extraordinary
7    credits agreed to by the parents or ordered by the court or
8    master.

9    (b) In a sole custody case, the total basic child support
10   obligation is divided between the parents in proportion to
11   their income. From this amount is subtracted the obligor's
12   direct expenditures of any items which were added to the
13   basic child support obligation to arrive at the total child
14   support obligation.

15   (c) Child support for sole custody cases shall be calcu-
16   lated using the following worksheet:

### WORKSHEET A: SOLE PHYSICAL CUSTODY

IN THE CIRCUIT COURT OF _____ COUNTY, WEST VIRGINIA     CASE NO. _____

Mother: _____ SS No.:_____     Custodial parent?    ☐ Yes  ☐ No

Father: _____ SS No.: _____     Custodial parent?    ☐ Yes  ☐ No

| Children | SSN | Date of Birth | Children | SSN | Date of Birth |
|----------|-----|---------------|----------|-----|---------------|
|          |     |               |          |     |               |
|          |     |               |          |     |               |
|          |     |               |          |     |               |

| PART I.  CHILD SUPPORT ORDER | Mother | Father | Combined |
|------------------------------|--------|--------|----------|
| 1. MONTHLY GROSS INCOME | $ | $ | |
| a. Minus preexisting child support payment | - | - | |
| b. Minus maintenance paid | - | - | |
| 2. MONTHLY ADJUSTED GROSS INCOME | $ | $ | $ |
| 3. PERCENTAGE SHARE OF INCOME (Each parent's income from line 2 divided by Combined Income) | % | % | 100% |
| 4. BASIC OBLIGATION (Use Line 2 combined to find amount from schedule.) | | | $ |

| | | | |
|---|---|---|---|
| 5. ADJUSTMENTS (Expenses paid directly by each parent)<br>   a.  Work-Related Child Care Costs Adjusted for Federal Tax Credit (0.75 x actual work-related child care costs.) | $ | $ | |
|    b. Extraordinary Medical Expenses (Uninsured only) and Children's Portion of Health Insurance Premium Costs. | $ | $ | |
|    c.  Extraordinary Expenses (Agreed to by parents or by order of the court or master.) | $ | $ | |
|    d.  Minus Extraordinary Adjustments (Agreed to by parents or by order of court or master.) | | | |
|    e.  Total Adjustments (For each column, add 5a, 5b, and 5c. Subtract Line 5d. Add the parent's totals together for Combined amount.) | $ | $ | $ |
| 6.  TOTAL SUPPORT OBLIGATION  (Add line 4 and line 5e Combined.) | | | $ |
| 7.  EACH PARENT'S SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION (Line 3 x line 6 for each parent.) | $ | $ | |
| 8.  NONCUSTODIAL PARENT ADJUSTMENT (Enter noncustodial parent's line 5e.) | $ | $ | |
| 9.  RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7 for the noncustodial parent only.  Leave custodial parent column blank.) | $ | $ | |
| PART II.  ABILITY TO PAY CALCULATION  (Complete if the noncustodial parent's adjusted monthly gross income is below $1,400.) | | | |
| 10.  Spendable Income (0.85 x line 2 for noncustodial parent only.) | | | |
| 11.  Self Support Reserve | $500 | $500 | |
| 12.  Income Available for Support (Line 10 - line 11.  If less than $50, then $50) | | | |
| 13.  Adjusted Child Support Order (Lessor of Line 9 and Line 12.) | | | |

| Comments, calculations, or rebuttals to schedule or adjustments if noncustodial parent directly pays extraordinary expenses. | |
|---|---|
| PREPARED BY: | Date: |

1    (d) In cases where the noncustodial parent's adjusted
2    gross income is below one thousand four hundred dollars
3    per month, an additional calculation in Worksheet A, Part
4    II shall be made.  This additional calculation sets the child
5    support order at whichever is lower: (i) Child support at
6    the amount determined in Part I; or (ii) the difference
7    between eighty-five percent of the noncustodial parent's
8    adjusted gross income and five hundred dollars, or fifty
9    dollars, whichever is more.

### §48A-1B-7.  Shared physical custody adjustment.

1    (a) Child support for cases with shared physical custody
2    shall be calculated using Worksheet B.  The following
3    method should be used only for shared physical custody as
4    defined in section twenty-six, article one-a of this chapter:
5    That is, cases where each parent has the child for more
6    than one hundred twenty-seven days per year (thirty-five
7    percent).

8    (b) The basic child support obligation shall be multiplied
9    by 1.5 to arrive at a shared custody basic child support
10   obligation.   The shared custody basic child support
11   obligation is apportioned to each parent according to his
12   or her income.  In turn, a child support obligation is
13   computed for each parent by multiplying that parent's
14   portion of the shared custody child support obligation by
15   the percentage of time the child spends with the other
16   parent. The respective basic child support obligations are
17   then offset, with the parent owing more basic child
18   support paying the difference between the two amounts.
19   The transfer for the basic obligation for the parent owing
20   less basic child support shall be set at zero dollars.

21   (c) Adjustments for each parent's additional direct

22    expenses on the child are made by apportioning the sum
23    of the parent's direct expenditures on the child's share of
24    any unreimbursed child health care expenses, work-
25    related child care expenses and any other extraordinary
26    expenses agreed to by the parents or ordered by the court
27    or master less any extraordinary credits agreed to by the
28    parents or ordered by the court or master to each parent
29    according to their income share. In turn each parent's net
30    share of additional direct expenses is determined by
31    subtracting the parent's actual direct expenses on the
32    child's share of any unreimbursed child health care
33    expenses, work-related child care expenses and any other
34    extraordinary expenses agreed to by the parents or by the
35    court or master less any extraordinary credits agreed to by
36    the parents or ordered by the court or master from their
37    share. The parent with a positive net share of additional
38    direct expenses owes the other parent the amount of his or
39    her net share of additional direct expenses. The parent
40    with zero or a negative net share of additional direct
41    expenses owes zero dollars for additional direct expenses.

42    (d) The final amount of the child support order is
43    determined by summing what each parent owes for the
44    basic support obligation and additional direct expenses as
45    defined in subsections (b) and (c) of this section. The
46    respective sums are then offset, with the parent owing
47    more paying the other parent the difference between the
48    two amounts.

49    (e) Child support for shared physical custody cases shall
50    be calculated using the following worksheet:

### WORKSHEET B: SHARED PHYSICAL CUSTODY

IN THE CIRCUIT COURT OF _____ COUNTY, WEST VIRGINIA          CASE NO. _____

Mother: _____ SS No.: _____     Custodial parent?  ☐ Yes  ☐ No

Father: _____ SS No.: _____     Custodial parent?  ☐ Yes  ☐ No

| Children | SSN | Date of Birth | Children | SSN | Date of Birth |
|----------|-----|---------------|----------|-----|---------------|
|          |     |               |          |     |               |
|          |     |               |          |     |               |
|          |     |               |          |     |               |

| PART I.  BASIC OBLIGATION | Mother | Father | Combined |
|---------------------------|--------|--------|----------|
| 1. MONTHLY GROSS INCOME   | $      | $      |          |

| | | | |
|---|---|---|---|
| a. Minus preexisting child support payment | - | - | |
| b. Minus maintenance paid | - | - | |
| 2. MONTHLY ADJUSTED GROSS INCOME | $ | $ | $ |
| 3. PERCENTAGE SHARE OF INCOME (Each parent's income from line 2 divided by Combined Income) | % | % | 100% |
| 4. BASIC OBLIGATION (Use line 2 Combined to find amount from Child Support Schedule.) | | | $ |
| **PART II. SHARED CUSTODY ADJUSTMENT** | | | |
| 5. Shared Custody Basic Obligation (line 4 x 1.50) | | | $ |
| 6. Each Parent's Share (Line 5 x each parent's line 3) | $ | $ | |
| 7. Overnights with Each Parent (must total 365) | | | 365 |
| 8. Percentage with Each Parent (Line 7 divided by 365) | % | % | 100% |
| 9. Amount Retained (Line 6 x line 8 for each parent) | $ | $ | |
| 10. Each Parent's Obligation (Line 6 - line 9) | $ | $ | |
| 11. AMOUNT TRANSFERRED FOR BASIC OBLIGATION (Subtract smaller amount on line 10 from larger amount on line 10. Parent with larger amount on line 10 owes the other parent the difference. Enter $0 for other parent. | $ | $ | |
| **PART III. ADJUSTMENTS FOR ADDITIONAL EXPENSES** (Expenses paid directly by each parent.) | | | |
| 12a. Work-Related Child Care Costs Adjusted for Federal Tax Credit (0.75 x actual work-related child care costs.) | $ | $ | |

| | | | |
|---|---|---|---|
| 12b. Extraordinary Medical Expenses (Uninsured only) and Children's Portion of Health Insurance Premium Costs. | $ | $ | |
| 12c. Extraordinary Additional Expenses (Agreed to by parents or by order of the court or master.) | $ | $ | |
| 12d. Minus Extraordinary Adjustments (Agreed to by parents or by order of the court or master.) | $ | $ | |
| 12e. Total Adjustments (For each column, add 11a, 11b, and 11c. Subtract line 11d. Add the parent's totals together for Combined amount.) | $ | $ | $ |
| 13. Each Parent's Share of Additional Expenses (Line 3 x line 12e Combined.) | $ | $ | |
| 14. Each parent's Net Share of Additional direct expenses (Each parent's line 13-line 12e. If negative number, enter $0) | $ | $ | |
| 15. AMOUNT TRANSFERRED FOR ADDITIONAL EXPENSES (Subtract smaller amount on line 14 from larger amount on line 14. Parent with larger amount on line 14 owes the other parent the difference. Enter $0 for other parent. | $ | $ | |
| PART IV. RECOMMENDED CHILD SUPPORT ORDER | | | |
| 16. TOTAL AMOUNT TRANSFERRED (Line 11 + line 15) | $ | $ | |
| 17. RECOMMENDED CHILD SUPPORT ORDER (Subtract smaller amount on line 16 from larger amount on line 16. Parent with larger amount on line 16 owes the other parent the difference. | $ | $ | |

| Comments, calculations, or rebuttals to schedule or adjustments | |
|---|---|
| | |
| PREPARED BY: | Date: |

## §48A-1B-9.  Adjustment for obligor's social security benefits sent directly to the child.

1    If a proportion of the obligor's social security benefit is
2    paid directly to the custodian of his or her dependents who
3    are the subject of the child support order, the following
4    adjustment shall be made. The total amount of the social
5    security benefit which includes the amounts paid to the
6    obligor and the obligee shall be counted as gross income to
7    the obligor.  In turn, the child support order will be
8    calculated as described in section six of this article.  To
9    arrive at the final child support amount, however, the
10    amount of the social security benefits sent directly to the
11    child's household will be subtracted from the child
12    support order.  If the child support order amount results
13    in a negative amount it shall be set at zero.

## §48A-1B-11.  Modification.

1    The provisions of a child support order may be modified
2    if there is a substantial change of circumstances.  If
3    application of the guideline would result in a new order
4    that is more than fifteen percent different, then the
5    circumstances are considered to be a substantial change.

## §48A-1B-12.  Tax exemption for child due support.

1    Unless otherwise agreed to by the parties, the court shall
2    allocate the right to claim dependent children for income
3    tax purposes to the custodial parent except in cases of
4    shared custody.  In shared custody cases, these rights shall
5    be allocated between the parties in proportion to their
6    adjusted gross incomes for child support calculations.  In
7    a situation where allocation would be of no tax benefit to

8  a party, the court or master need make no allocation to
9  that party. However, the tax exemptions for the minor
10 child or children should be granted to the noncustodial
11 parent only if the total of the custodial parent's income
12 and child support is greater when the exemption is
13 awarded to the noncustodial parent.

### §48A-1B-16. Investment of child support.

1  A circuit judge has the discretion, in appropriate cases,
2  to direct that a portion of child support be placed in trust
3  and invested for future educational or other needs of the
4  child. The family law master may recommend and the
5  circuit judge may order such investment when all of the
6  child's day-to-day needs are being met such that, with due
7  consideration of the age of the child, the child is living as
8  well as his or her parents. A trustee named by the court
9  shall use the judgment and care under the circumstances
10 then prevailing that persons of prudence, discretion and
11 intelligence exercise in the management of their own
12 affairs, not in regard to speculation but in regard to the
13 permanent disposition of their funds, considering the
14 probable income as well as the probable safety of their
15 capital. A trustee shall be governed by the provisions of
16 the uniform prudent investor act as set forth in article six-
17 c, chapter forty-four of this code. The court may prescribe
18 the powers of the trustee and provide for the management
19 and control of the trust. Upon petition of a party or the
20 child's guardian or next friend and upon a showing of
21 good cause, the court may order the release of funds in the
22 trust from time to time.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman Senate Committee

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Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker House of Delegates

The within is ..................... this the ..................

day of ..................................................., 1997.

..................................................
Governor