

SUPREME COURT OF ARKANSAS

Opinion Delivered: April 14, 2022

IN RE AMENDMENTS TO
ADMINISTRATIVE ORDER NO. 10

PER CURIAM

The Supreme Court Committee on Child Support has proposed changes to Administrative Order No. 10 and the Affidavit of Financial Means.

The Court extends its sincere gratitude to the members of the Child Support Committee for their work. These proposals are being published for comment, and the period shall end May 12, 2022.

Comments should be submitted in writing to: Clerk of the Arkansas Supreme Court, Attention: Child Support Committee, Justice Building, 625 Marshall Street, Little Rock, Arkansas 72201.

Administrative Order No. 10 – Child Support Guidelines

Section I. Authority and Scope

Pursuant to Act 948 of 1989, as amended, codified at Ark. Code Ann. § 9-12-312(a) and the Family Support Act of 1988, Pub. L. No. 100-485 (1988), the Court adopted and published Administrative Order Number 10, titled “Child Support Guidelines” (“Guidelines”). Pursuant to Act 907 of 2019, codified at Ark. Code Ann. § 9-12-312(a)(4), the attached revised monthly “Family Support Chart” (“Chart”) is based on an Income Shares Model. The attached Chart

therefore, supersedes any prior payor-income-based family support chart. (Section II.1 discusses when this Administrative Order’s incorporation of the Income Shares Model affects existing child-support orders.) This Administrative Order includes and incorporates by reference the “Forms” Addendum: Sample Calculation, Sample Language for Child-Support Orders, Family Support Chart, Child Support Worksheet (“Worksheet”), and the revised Affidavit of Financial Means.

These Guidelines are based on the Income Shares Model, developed by the Child Support Guidelines Project of the National Center for State Courts. The Income Shares Model is based on the concept that children should receive the same proportion of parental income that they would have received had the parents lived together and shared financial resources. The best available economic data on child-rearing expenditures was used to develop the model. A more detailed explanation of the Income Shares Model and the underlying economic evidence used to support it is contained in *Development of Guidelines for Child Support Orders*, Report to the Federal Office of Child Support Enforcement, September 1987 (National Center for State Courts, Denver, Colorado). The September 2019 Review of the Arkansas Child Support Guidelines, an Analysis of Economic Data, Development of Income Shares Charts, and Other Considerations, prepared by Jane Venohr, Ph.D., is available at www.arcourts.gov/forms-and-publications/arkansas-child-support-guidelines.

Under the revised Family Support Chart, each parent's share is that parent's prorated share of the two parents' combined income. The Chart reflects the average amount of money that families in the United States spend on their children. Differences between Arkansas prices and prices across the United States more generally have been accounted for using an index that the U.S. Bureau of Economic Analysis (BEA) developed. The Chart also considers and accounts for:

- federal and state income taxes and FICA;
- average child-rearing expenditures using current measurements developed by Professor David Betson using the Rothbarth methodology to separate the children's share of expenditures from total expenditures;
- out-of-pocket medical expenses of \$250.00 per child per year.

The Chart excludes parental expenditures for work-related childcare, the child's share of health insurance premiums, and out-of-pocket medical expenses over \$250.00 per child per year.

These Guidelines and the accompanying Worksheet assume that the parent to whom support is owed (payee parent) is spending his or her calculated share directly on the child. For the parent with the obligation to pay support (payor parent), the pro-rata charted amount establishes the base level of child support to be given to the payee parent. The base amount may, however, be adjusted to account for work-related childcare expenditures, the child's share of the health insurance premium, out-of-pocket medical expenses exceeding \$250.00 per child per year, the self-support reserve, or other factors a court determines to be in the best interest of a child or children.

Section II. Use of the Guidelines

There is a rebuttable presumption that the amount of child support calculated pursuant to the most recent revision of the Family Support Chart and these Guidelines is the amount to be awarded in any judicial proceeding for divorce, separation, paternity, guardianship, or child support.

In addition to an initial award for child support or the modification of an existing obligation, these Guidelines should be used to assess the adequacy of agreements for child support and to encourage parties to settle support-related disputes in a comprehensive manner.

These Guidelines provide calculated amounts of child support for a combined parental gross income of up to \$30,000.00 per month, or \$360,000.00 per year. The child-support obligation for incomes above \$30,000.00 per month shall be determined by using the highest amount in these Guidelines. The court may then use its discretion in setting an amount above that to meets the needs of the child and the parent's ability to provide support.

These Guidelines assume that the payor parent has the minor child(ren) overnight in his or her residence less than 141 overnights per calendar year.¹

1. Modification of Existing Child-Support Obligation:

Pursuant to Act 904 of 2019, codified at Arkansas Code Annotated § 9-14-107(c)(2), “an inconsistency between the existing child-support award and the amount of child support that results from application of the Family Support Chart shall constitute a material change of circumstances sufficient to petition the court for modification of child support according to the Family Support Chart after appropriate deductions unless:

- a. The inconsistency does not meet a reasonable quantitative standard established by the State of Arkansas in accordance with subsection (a) of this section;
- b. The inconsistency is due to the fact that the amount of the current child support award resulted from a rebuttal of the guideline amount and there has not been a change of circumstances that resulted in the rebuttal of the guidelines amount; or
- c. The inconsistency is due solely to a promulgation to a revision of the Family Support Chart.”²

2. Deviation from the Chart:

All orders granting or modifying child support shall contain the court's determination of the payor's income, payee's income, recite the amount of support required under these Guidelines, and state whether the court deviated from the presumptive child-support calculation set by the Worksheet and these Guidelines. If an order deviates from the Guidelines amount, then the order must explain the reason(s) for the deviation. When deciding whether the Worksheet-based amount is unjust or inappropriate, the court must consider all the relevant factors, including what is in the child's or children's best interest. A deviation from these Guidelines should be the exception rather than the rule. If a court chooses to deviate from the Guidelines amount, then it must make written findings and explain the deviation. It shall be sufficient in a particular case to rebut the presumption that the amount of child support calculated pursuant to the Worksheet is correct if the court provides in the order a specific written finding that the Worksheet-based amount is unjust or inappropriate. When determining whether to deviate from the Guidelines' amount, a court should consider the following:

- a. Educational expenses for the child(ren) (i.e., those incurred for private or parochial schools, or other schools where there are tuition or related

¹ This Administrative Order presumes that a traditional visitation schedule will be less than 141 nights while a liberal visitation schedule is usually more than 141 nights.

² The Section titled “Modification of Existing Child-Support Order” recites verbatim Arkansas Code Annotated 9-14-107(c)(2).

- costs) and/or the provision or payment of special education needs or expenses for the child(ren);
- b. The procurement and/or maintenance of life insurance, dental insurance, and/or other insurance for the children's benefit (for health insurance premiums, see Section II.2 *infra*);
- c. Extraordinary travel expenses for court-ordered visitation;
- d. Significant available income of the child(ren);
- e. The creation or maintenance of a trust fund for the children;
- f. The support given by a parent for minor children in the absence of a court order;
- g. Extraordinary time spent with the payor parent;
- h. Additional expenses incurred because of natural or adopted children living in the home, including stepchildren if the court finds there is a court-ordered responsibility to a stepchild;
- i. The provision for payment of work-related childcare, extraordinary medical expenses for the child in excess of \$250.00 per year per child, and/or health insurance premiums. Ordinarily, these expenses will be divided pro rata between the parents and added to the base child support of the payor parent on the Worksheet. In that scenario, it shall not support a deviation. However, if the court chooses not to add them in the total child-support obligation, they could support a deviation; and
- j. Any other factors that warrant a deviation.

3. Self-Support Reserve, Minimum Order, and Deviation from the Minimum Order:

In cases where the payor parent's monthly gross income is less than \$900.00, the Chart applies a self-support reserve (SSR). The SSR considers the basic subsistence needs of the payor parent and is based on the Federal Poverty Guidelines multiplied by Arkansas's price parity. Arkansas's price parity is the index used to adjust the Chart to reflect Arkansas prices. If the payor parent's child-support amount pursuant to the chart is based solely on the payor parent's gross income and corresponding number of children falls within the shaded area of the Chart, then the basic child-support obligation and the payor parent's total child-support obligation are computed using only the payor parent's income. In these cases, health insurance premiums, extraordinary medical expenses, and childcare expenses shall not be used to calculate the total child-support obligation. However, payment of these costs by either parent may be used as a reason to deviate from these Guidelines.

When the payor parent's monthly gross income is less than \$900.00, a presumptive minimum award of \$125.00 per month must issue unless a party can rebut the presumptive amount by a preponderance of the evidence. Some factors that a court may consider when deciding whether a party has rebutted the minimum order amount include but are not limited to the following:

- a. There is a large adjustment due to parenting time;
- b. The payor is incarcerated (see Section II.4 below);
- c. The payor is institutionalized due to a mental illness or other impairment;
- d. The payor has a verified physical disability that precludes work;
- e. The payor's only income is Supplemental Security Income (SSI);
- f. The payor's ability or inability to work; or
- g. Any other deviation factor listed above in Subsection II.2 or any income imputation factor listed below in Section III.7.

4. Incarcerated Individuals

Pursuant to Act 904 of 2019, codified at Arkansas Code Annotated § 9-12-312(a), § 9-14-106(a), and § 9-14-107(a), the incarceration of a parent shall be treated as involuntary unemployment for the purpose of establishing or modifying an award of child support. “Incarceration” means a conviction that results in a sentence of confinement to a local jail, state or federal correctional facility, or state psychiatric hospital for at least 180 days and excludes credit for time served before sentencing.

Section III. Gross Income

1. Definitions:

“Income” means the actual gross income of the parent, if employed to full capacity, or potential income if unemployed or underemployed as allowed under Section III.7. Gross income is used to avoid disputes over issues of deductibility that would arise if a net income was used.

These Guidelines presume that the parent with the legal obligation to pay support will file federal taxes as a single individual and have only one state exemption. Adjustments have been made in the Chart for federal and state income taxes, FICA, and average child-rearing expenditures (for example, out-of-pocket medical expenses of \$250.00 per child per year).

The monthly child-support amount shall be converted to coincide with the payor’s receipt of salary, wages, or other income. For purposes of computing gross monthly income, a month is 4.334 weeks. Bi-weekly means a party is paid once every two weeks, or 26 times during a calendar year. Semi-monthly means a person is paid twice a month, or 24 times per calendar year.

“Child Support Gross Income” means gross income—minus amounts for preexisting child-support obligations paid to another who is not a party to the proceedings and on behalf of a child who is not the subject of the action of the court. Child support arrearage payments shall not be considered in determining a payor’s gross income.

“Combined Gross Income” means the combined gross income of both parties.

2. Gross Income Inclusions:

“Income” is “intentionally broad and designed to encompass the widest range of sources consistent with the State’s policy to interpret ‘income’ broadly for the benefit of the child.” *Evans v. Tillery*, 361 Ark. 63, 204 S.W.3d 547 (2005); *Ford v. Ford*, 347 Ark. 485, 65 S.W.3d 432 (2002); *McWhorter v. McWhorter*, 346 Ark. 475, 58 S.W.3d 840 (2001); *Davis v. Office of Child Support Enforcement*, 341 Ark. 349, 20 S.W. 3d 273 (2000).

Gross income includes, but is not limited to, the following:

- i. Wages, overtime pay, commissions, regularly-received bonuses, or other monies from all employers or as a result of any employment (as usually reported in the Medicare, wages, and tips section of the parent’s W-2).
- ii. Earnings generated from a business, partnership, contract, self-employment or other similar arrangement, or from rentals.

- (a) Income (or losses) from a corporation should be carefully examined to determine the extent to which they were historically passed on to the parent or used merely as a tax strategy.
- iii. Distributed profits or payments from profit-sharing, a pension or retirement, an insurance contract, an annuity, trust fund, deferred compensation, retirement account, social security disability payments, social security retirement payments, unemployment compensation, supplemental unemployment benefits, disability insurance or benefits, or worker's compensation.
 - (a) Consider insurance or other similar payments received as compensation for lost earnings, but do not include payments that compensate for actual medical bills or for property loss or damage.
 - (b) If a parent receives payments from an IRA, defined contribution, or deferred compensation plan, income does not include contributions to that account that were previously considered as the parent's income used to calculate an earlier child-support obligation for a child in this case. To the extent that the funds received are equivalent to the amount of the funds contributed by the parent while paying child support, that amount should be excluded from the computation of gross income.
- (c)(1) When a monthly auxiliary Social Security payment is paid directly to a payee parent on behalf of a child(ren), that payment shall be treated as child support paid by the payor when:

 - i) The monthly auxiliary benefit is paid from the payor's social security account; and
 - ii) The payor and the payee are parties to the same child support case and the monthly auxiliary payment will benefit those same child(ren).

(2) If the monthly auxiliary benefit paid to the payee parent exceeds the amount of child support the court has ordered to be paid, then the excess benefit shall be treated as a gift that should not be credited against future child support or past due child support unless otherwise ordered by the court. If the monthly auxiliary payment does not satisfy the monthly child support for which the payor is responsible, then the payor is responsible for the difference unless the court finds that a deviation is warranted as set forth in Section II, Paragraph 2 herein.

(3) In the event that the auxiliary benefit is paid directly to the payor parent, then the payor parent shall use those funds to pay his or her child support obligation to the payee parent.
- iv. Military specialty pay, allowance for quarters and rations, housing, veterans' administration benefits, G.I. benefits (other than education allotment), or drill pay.
 - (a) If the servicemember receives housing pay and supports another home (i.e. second residence), housing pay is not considered income to the individual.
- v. Tips, gratuities, royalties, interest, dividends, fees, or gambling or lottery winnings.
- vi. Capital gains to the extent that they result from recurring transactions.
- vii. The standard (basic needs) portion of adoption subsidies for children in the case under consideration (do not consider the medical needs and intensive rate portion of the subsidy, nor the family support subsidy as income).
- viii. Any money or income due or owed by another individual, source of income, government, or other legal entity.
- ix. Income also includes the market value of perquisites (perks) received as goods, services, or other noncash benefit for which the parent did not pay, if they reduce personal expenses, and have significant value or are received regularly.

- (a) Common forms of perquisites (perks) or goods and services received in-kind include, but are not limited to, the following: housing, meals, or room and board, personal use of a company business vehicle or mileage reimbursement, including use between home and primary worksite, and other goods or services.
- (b) Perquisites (perks) do not include money paid by an employer for benefits like tuition reimbursement, educational cost reimbursement, uniforms, and health savings account (HSA) contributions.
- x. The court may consider assets available to generate income for child support. For example, the court may determine the reasonable earning potential of any asset at its market value and assess against it the current Treasury bill interest rate or some other similar appropriate method of computing income.

To further this State’s policy of interpreting “income” broadly for the benefit of children, a support order may include as its basis a percentage of a bonus to be paid in the future. The child support attributable to a bonus amount (or another one-time source of money) shall be in addition to the periodic child-support obligation. This child-support obligation shall terminate when the underlying child-support obligation terminates. Variable income such as commissions, bonuses, overtime pay, military bonuses, and dividends shall be averaged by the court over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income. When income is received on an irregular, nonrecurring, or one-time basis, the court may, but is not required to, average or prorate the income over a reasonable specified period of time or require the parent to pay as a one-time support amount a percentage of his or her nonrecurring income.

One-time sources of money like an inheritance, gambling or lottery winning, or liquidating a Certificate of Deposit, for example, is income for these Guidelines purposes (as detailed in the previous paragraph). If the receipt of an asset is not sold or otherwise disposed of, however, then it has not “realized a gain” and therefore is not income under these Guidelines.

3. Income from Self-employment, Business Owners, Executives, and Others

- a. Difficulty in determining income for self-employed individuals, business owners, and others occurs for several reasons including:
 - i. These individuals often have types of income and expenses not frequently encountered when determining income for most people.
 - ii. Taxation rules, business records, and forms associated with business ownership and self-employment differ from those that apply to individuals employed by others. Common business documents reflect policies unrelated to an obligation to support one’s child.
 - iii. Due to the control that business owners or executives exercise over the form and manner of their compensation, a parent, or a parent with the cooperation of a business owner or executive, may arrange compensation to reduce the amount visible to others looking for common forms of income.
- b. To determine monies that a parent has available for support, it may be necessary to examine business tax returns, balance sheets, accounting or banking records, and other business documents to identify additional monies a parent has available for support that were not included as personal income. At a minimum, a self-employed parent shall provide their two most recent years of state and federal tax returns. The parent should provide three years of tax returns when

there is a reduced, deferred, or elective income situation. Unless otherwise prohibited by law, the court may award expert witness fees when necessary to determine self-employed parent's income.

c. For income from self-employment, proprietorship of a business, or ownership or a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required for self-employment or business operation, including an employer's share of FICA. However, the court should exclude from those expenses amounts allowed by the Internal Revenue Service for accelerated depreciation of investment tax credits for purposes of these Guidelines and add those amounts back in to determine gross income. In general, the court should carefully review income and expenses from a parent's self-employment or operation of a business to determine actual levels of gross income available to the parent. The court's duty is to accurately determine a child-support obligation in every case. This amount may differ from the determination of business income for tax purposes.

d. Whether organized informally, or as a corporation, a partnership, a sole proprietorship, or other arrangement or entity, these considerations apply to all forms of self-employment and business ownership, as well as to business executives and others who may receive similar forms of compensation.

e. For purposes of this subsection, income includes amounts that were not otherwise included as income elsewhere in this chapter. Special attention shall be given to the following forms of compensation:

i. Distributed profits, profit sharing, officers' fees and other compensation, management or consulting fees, commissions, and bonuses.

ii. In-kind income or perquisites (perks), gifts, free admission to entertainment, or personal use of business property. The value of these items must be based on a fair-market price, that is, the price a person not affiliated with the business would pay. In-kind payments received by a parent from self-employment or the operation of a business is income if the payments are significant and reduce personal living expenses.

f. Redirected income, or amounts treated by the business or company as if the redirected amounts were something other than the parent's income. Amounts include, but are not limited to, the following:

i. *Personal loans.* Presume personal loans from a business are in fact redirected income, unless all the following are true: (1) the parent signed a contract or promissory note outlining the terms of the loan, (2) the business maintains records showing the loan owed as a receivable, (3) the parent makes installment payments and the present loan is paid current, and (4) the interest earned and repayment rate appear to be a reasonable business practice. Unless the presumption is overcome by a preponderance of the evidence, then a parent's income includes the difference between the amount the parent repays and a repayment amount for a similar commercially available unsecured personal loan.

ii. *Payments made to friends or relatives of the parent.* If the business cannot demonstrate that the payments are equivalent to a fair market value payment for the work or services the friend or relative performs, then include any amount that exceeds the fair-market value as the parent's income.

g. *Reduced or deferred income.* Because a parent's compensation can be rearranged to hide income, determine whether unnecessary reductions in salaries, fees, or distributed profits have occurred by comparing amounts and rates to historical patterns.

i. Unless the business can demonstrate legitimate reasons for a substantial reduction in the percentage of distributed profits, use a three-year average to determine the amount to include as a parent's income.

ii. Unless a business can demonstrate legitimate reasons for reductions (as a percentage of gross business income) in salaries, bonuses, management fees, or other amounts paid to a parent, use a three-year average to determine the amount to include as a parent's income.

h. *Business income subject to elective treatment.* Income that is subject to elective status (for example, retained income) may be considered as income after the court considers the circumstances and history of the elective treatment, which includes but is not limited to the status prior to the implementation of the support order. If a change in the status was made after the original election, then a court can either choose to include the income in child-support calculations or not include it in the calculations.

i. *Deductions for Tax Purposes.* For a variety of historical and policy reasons, the government allows considerable deductions for business-related expenses before taxes are calculated. Those same considerations are not always relevant to monies a parent should have available for child support. Therefore, some deductions should be added back into a parent's income for purposes of determining child support. The deductions include, but are not limited to, the following:

i. Rent paid by the business to the parent, if it is not counted as income on that parent's personal tax return.

ii. Real estate depreciation shall always be added back into a parent's income when calculating support.

iii. Depreciation figured at a straight-line (not accelerated) rate on a parent's (not a corporation's or partnership's) tangible personal property, other than for personal vehicles or home offices, shall be deducted from income. Any parent who uses accelerated depreciation for tangible personal property may deduct the value of the straight-line depreciation amount for property other than personal vehicles or home offices, if the parent proves what the straight-line amounts would have been.

iv. Home office expenses, including rent, hazard insurance, utilities, repairs, and maintenance.

v. Entertainment expenses spent by the parent. Legitimate expenses for customers' entertainment may be treated as deductions.

vi. Travel expense reimbursements, except where such expenses are inherent in the nature of the business or occupation (for example, a traveling salesperson), and do not exceed the standard rates allowed by the State of Arkansas for employee travel.

vii. Personal automobile repair and maintenance expenses.

4. Gross Income Exclusions:

Gross income does not include benefits received from means-tested public assistance programs, such as Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI) received for self or any child; Food Stamps and General Assistance; income derived by other household members; child support, adoption subsidy payments, and foster care board payments received for other children not involved in the case.

5. Spousal Support:

If a parent paying spousal support also pays child support to the same person, then the amount of alimony a former payee spouse may be receiving shall be reduced from the payor's gross income and added to the payee's gross income for purposes of determining income under the child-support calculation.

6. Other Child Support Paid:

Any previous or existing court orders requiring the payment of current child support shall receive priority over any subsequent child-support obligation. A subsequent support obligation shall not constitute the sole basis for a material change of circumstances sufficient to support a petition to the court for modification of a prior child-support order.

Current child support paid for the benefit of children other than those considered in this computation, to the extent such payment or payments are required by a previous court order, shall be deducted from gross income. Child support arrearage payments shall not be considered in determining a payor's gross income.

7. Income Verification:

The Affidavit of Financial Means and Worksheet shall be used in all family-support matters. Each party shall exchange the Affidavit of Financial Means and Worksheet at least three days before a hearing to establish or modify a support order. The Worksheet shall be filed in the court file and attached to the order that includes the child-support award. The Affidavit of Financial Means shall not be filed in the court file.

A court may rely on suitable documentation of current earnings, preferably for at least one month. Suitable documentation includes, but is not limited to, pay stubs, employer statements or verifications, and receipts and expenses if the parent is self-employed.

Verification of current earnings, whether they are reflected on the Affidavit of Financial Means or not, can be supported with copies of the most recent federal and state tax returns that a parent has filed.

Income can also be verified through the Department of Workforce Services or through the Department of Finance and Administration.

8. Income Imputation Considerations:

If imputation of income is ordered, the court must take into consideration the specific circumstances of both parents, to the extent known, including such factors as the parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case.

There is a rebuttable presumption that the payor and the payee can work full-time or earn full-time income, and the court may calculate child support based on a determination of potential income that would otherwise ordinarily be available to the parties.

The court may consider a disability or the presence of young children or disabled children who must be cared for by the parent as being a reason why a parent is unable to work.

Although Temporary Assistance to Needy Families (TANF) and other means-tested public assistance benefits are not included in gross income, income may be imputed to these recipients.

In addition to determining potential earnings, the court may impute income to any non-income producing assets of either parent, if significant, other than a primary residence or personal property. Examples of such assets are vacation homes (if not maintained as rental property) and idle land. The current rate determined by the court is the rate at which income may be imputed to such nonperforming assets.

Section IV. Health Insurance, Extraordinary Medical Expenses, and Childcare Costs

Three additional child-rearing expenses—health insurance premiums, extraordinary medical expenses, and childcare expenses—shall be added to the Worksheet and must be considered by the court when determining the total child-support obligation. If either or both parents carry health insurance for the child(ren), incur extraordinary medical expenses for the child(ren), or pay for childcare expenses for one or more children who receive support, the cost of these expenses shall be added to the Worksheet. The court may in turn add one or more of these expenses to the basic child-support obligation as detailed below.

1. Health insurance:

The court shall consider provisions for the children's health care needs through health insurance coverage. Health insurance coverage is considered reasonable if the cost of dependent coverage does not exceed 5% of the gross income of the parent who is to provide coverage. The court may require coverage by one or both parents who can obtain the most comprehensive coverage through an employer or otherwise, and at the most reasonable cost.

If the employer provides some coverage, then only the amount the employee pays shall be used in the calculation of support. This amount may be determined by the difference between self-only coverage and family coverage, or the cost of medical insurance for the child. If the amounts for self-only and family coverage cannot be verified, then the total cost of the premium may be divided by the total number of persons covered by the policy and then multiplied by the number of children in the support order. If the party providing coverage does not incur an additional cost to add the child(ren), then no amount shall be added to the child-support obligation for insurance.

2. Extraordinary Medical Expenses:

Extraordinary medical expenses may be added to the basic child-support obligation and may include uninsured expenses for a single illness or condition. It may include but is not limited to reasonable and necessary costs for orthodontia, dental treatment, asthma treatment, physical therapy, uninsured chronic health problems, and professional counseling or psychiatric therapy for diagnosed mental disorders (including any reasonable treatment or diagnostic testing needed to diagnose whether there is a recognized mental disorder or disability in the first place).

3. Childcare Costs:

The childcare costs that a parent incurs due to employment or the search for employment is the third add-on to the Worksheet, and they may be considered in the total child-support obligation. Childcare costs must be reasonable, not to exceed the level required to provide quality care for child(ren) from a licensed provider.

Section V. Computation of Child Support

1. Calculation and Use of Worksheet:

Except as provided in Section II, paragraph 3, Self-Support Reserve, the gross income of both parents shall first be determined and combined. Each parent's share of the combined total gross income is then determined based on their percentage of the combined income. Next, the basic child-support obligation is determined by looking at the Chart for the parties' combined income and the number of children they have. A presumptive child-support obligation is then determined by adding the allowed additional monthly child-rearing expenses (including health insurance premiums, extraordinary medical expenses, and childcare expenses). Each parent's share of additional child-rearing expenses is determined by multiplying the percentage of income they have available for support, which was determined in step 1. The total child-support obligation for each parent is determined by adding each parent's share of the child-support obligation with their share of allowed additional child-rearing expenses. Lastly, the payor receives a credit for the additional child-rearing expenses that the payor is paying out of pocket, resulting in their presumed child-support order. See the "Forms" Addendum for a sample child-support calculation.

The payor parent shall owe his or her presumed child-support obligation as a money judgment of child support to payee parent.

All orders granting or modifying child support shall contain the court's determination of both parents' gross income and shall specify who is the payor parent and who is the payee parent. Any order shall also state the amount of health insurance premiums, extraordinary medical expenses, and childcare expenses allowed in determining the total child-support obligation. See the "Forms" Addendum for sample language that may be used.

2. Shared Custody Adjustment:

In cases where the parties share approximately an equal amount of time, the parties shall complete the Worksheet and Affidavit of Financial Means. The court shall then set the child support obligation by offsetting the smaller obligation against the larger obligation on the Worksheet. The parent with the larger obligation shall pay to the other parent the difference between the two obligations. If the court determines that the Worksheet-based offset amount is inappropriate, the court may deviate after having considered the deviation factors set forth in Section II, Paragraph 2 above, including what is in the child's or children's best interest.

In cases where the parties share less than an equal amount of time but each parent has ~~both parents have~~ responsibility of the child(ren) for at least 141 overnights per calendar year, the parties shall complete the Worksheet and Affidavit of Financial Means. The court may then consider the time spent by the child(ren) with the payor parent as a basis for

adjusting the child-support amount from the amount determined on the Worksheet.³ In particular, in deciding whether to apply an additional credit, the court should consider the presence and amount of disparity between the income of the parties, giving more weight to those disparities in the parties' income of less than 20% and considering which parent is responsible for the majority of the non-duplicated fixed expenditures, such as routine clothing costs, costs for extracurricular activities, school supplies, and any other similar non-duplicated fixed expenditures. This discretionary adjustment is based on the number of overnights, or overnight equivalents, that a parent spends with a child pursuant to a court order. For purposes of this section, overnight equivalents are calculated using a method other than overnights if the parent has significant time periods on separate days when the child is in the parent's physical custody, under the direct care of the parent, but does not stay overnight.

3. Split Custody:

When each of the parents have sole custody of one or more of the children, a ~~theoretical~~ support obligation for each parent shall be determined based on the number of children in the other household and offsetting the smaller obligation against the larger ~~one obligation~~. The parent with the larger obligation ~~pays the difference shall pay to the other parent the difference between the two obligations~~. To accomplish this calculation, a Worksheet must be completed for each custody arrangement. There must be separate worksheets for the child(ren) who do not live primarily with the other(s).

4. Third-party Custody:

When one or more children are not in the care of either biological parent, a child-support order can issue against each parent. The support amount is calculated by using the Worksheet and computing the obligation of each parent by multiplying each parent's share of income by the total child-support obligation. Both parties shall owe his or her total child-support obligation as a money judgment of child support to the third-party caretaker or guardian. If only one parent is available, that parent's sole income shall be used to determine the total gross income and one hundred percent of the basic child-support obligation shall be given to that parent. If the third-party caretaker or guardian incurs costs for health insurance premiums, extraordinary medical expenses, and childcare expenses, those expenses may be apportioned pro rata between the parents, or apportioned by the court if only one parent is available, as a deviation from these Guidelines.

SECTION VI. Miscellaneous Provisions

1. Allocation of Dependents for Tax Purposes:

Allocation of dependents for tax purposes belongs to the payee parent pursuant to the Internal Revenue Code. However, if allowed by state or federal law, the court shall have the

³ The Guidelines intend for the court to deviate (in an amount to be determined) on a case-by-case basis when the payor parent has more than 141 overnights with a child(ren). ~~This discretionary deviation shall also apply when the parents each have the child(ren) for approximately 50% of the time.~~

discretion to grant dependency allocation, or any part of it, to the payor parent if the benefit of the allocation to the payor parent substantially outweighs the benefit to the payee parent.

2. Administrative Costs:

The amount paid to the Clerk of the Court or to the Arkansas Clearinghouse for administrative costs pursuant to Ark. Code Ann. § 9-12-312(e)(1)(A), § 9-10-109(b)(1)(A) and § 9-14-804(b) shall not be included as support.

3. Provisions for payment

All child-support orders shall fix the beginning date of the child-support obligation and the interval (weekly, bi-weekly, semimonthly, or monthly) on which payments shall be made.

Child-support obligations shall be rounded down to the nearest whole dollar. All other computations relating to the determination of a payor's child-support obligation shall use mathematical rules for rounding. If the number you are rounding is followed by 5, 6, 7, 8, or 9, round the number up. For example: 37.5 will be rounded to 38. If the number you are rounding is followed by 0, 1, 2, 3, or 4, round the number down. For example, 37.4 will be rounded to 37. Each parent's share of the basic child-support obligation on Line 5 of the Worksheet should be rounded to two decimal places.

All child-support orders shall include a provision for immediate implementation of income withholding or withholding from a financial institution, absent a finding of good cause not to require immediate income withholding or withholding from a financial institution. All withholding forms shall be filed in the court file and have a security level where it can only be viewed by the parties and attorneys of record. Circuit clerks shall only release the withholding order to parties, their employers, and attorneys of record.

Payment shall be made through the Arkansas Clearinghouse pursuant to Ark. Code Ann. § 9-14-805.

4. Sharing of income information

Parents shall provide proof of income for a previous calendar year whenever requested in writing by certified mail by the other parent, but not more than one (1) time a year.

FORMS ADDENDUM

Sample Calculation

Step 1: The gross income of both parents is determined and combined. Payor parent earns \$2,000 and (payee parent earns \$1,000, for a \$3,000 combined gross income. Each parents' share of income is then determined based on their percentage of the combined income. Payor earns 66.66% of the income, and payee earns 33.33% of the income.

Step 2: The basic child-support obligation is determined by looking at the Chart for the \$3,000 combined income and is \$469 for the parties' one child. Each parent's share of the basic child-support obligation is then determined: 66.66% of \$469 is \$312.67 (payor parent), and 33.33% of \$469 is \$156.33 (payee parent).

Step 3: A presumptive child-support obligation is then determined by adding the allowed additional monthly child-rearing expenses including health insurance premiums, extraordinary medical expenses, and childcare expenses. In this case, the court allows \$100 that payor parent is paying for the child's health insurance premium and \$200 that payee parent is paying for childcare expenses, for a total of \$300 for additional child-rearing expenses. Each parent's share of additional child-rearing expenses is determining by multiplying the percentage of income they have available for support (see step 1) by the total expenses: 66.66% of \$300 is \$200 (payor parent), and 33.33% of \$300 is \$100 (payee parent).

Step 4: The total child-support obligation for each parent is determined by adding each parent's share of the child-support obligation with their share of allowed additional child-rearing expenses. Payor parent (\$312.67 plus \$200) has a total child-support obligation of \$512.67, and payee parent (\$156.33 plus \$100) has a total child-support obligation of \$256.33.

Step 5: The payor receives a credit for the additional child-rearing expenses that he is paying out of pocket. In this example, payor is paying \$100 for the child's health insurance premium, so we deduct \$100 from payor's total child-support obligation of \$512.67. Payor has a presumed child-support order of \$412.67, which shall be rounded down to \$412.

Sample language for a court order based on the calculation provided above:

The court has determined that Plaintiff (payor) earns a gross income of \$2,000 per month and Defendant (payee) earns a gross income of \$1,000 per month. Therefore, the parents' combined gross income is \$3,000 with a basic child-support obligation of \$469 for their one child per the Chart. The court also finds that Plaintiff (payor) is paying for the child's health insurance premium in the amount of \$100 per month and that Defendant (payee) is paying \$200 for childcare expenses, for a total of \$300 for additional child-rearing expenses. Plaintiff (payor) is responsible for 66% of the total obligation (\$312.67 share of basic obligation plus \$200 for expenses) and has a total child-support obligation of \$512.67. Defendant (payee) is responsible for 33% of the total obligation (\$156.33 share of basic obligation plus \$100 for expenses) and has a total child-support obligation of \$256.33. Plaintiff, as the payor, shall receive a \$100 credit for the additional child-rearing expenses that he is paying out of pocket. Plaintiff shall pay \$412 per month to Defendant beginning on March 1, 2020, and he shall continue to cover the child's health insurance premium.

Child Support Worksheet			
Number of children for whom support is sought__			
Plaintiff is payee/payor (circle one) and Defendant is payee/payor (circle one)			
	Payee	Payor	Combined
PART I: Monthly Income			
Line 1: Child support guidelines income			
Line 1a: Permissible deduction from income			
Line 1b: Another Permissible deduction from income			
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)			
Line 3: Each parent's share of income available for support (Each parent's line 2 divided by combined line 2)			
PART II: Basic Obligation			
Line 4: Basic child-support obligation from monthly chart.			
Line 5: Each parent's share of the basic child-support obligation (each parent's line 3 multiplied by combined Line 4)			
PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance			
Line 7: Cost of the child's extraordinary medical expenses			
Line 8: Cost of work-related child care expenses			
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)			
Line 10: Each parent's share of additional child-rearing expenses (each parent's line 3 multiplied by combined Line 9)			
PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)			
Line 12: Credit for additional child-rearing expenses (obligor's line 9 only)			
Line 13: Presumed child-support order (Line 11 minus line 12 for obligor only)			

Family Support Chart of Basic Child Support Obligations (Self-Support Reserve = \$900/month, Minimum Order = \$125 per month)						
Combined Gross Monthly Income ⁴	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
1-1050	125	125	125	125	125	125
1100	140	142	144	146	148	150
1150	175	178	180	183	185	188
1200	203	213	216	219	222	225
1250	211	249	252	256	259	263
1300	218	284	288	292	296	300
1350	226	320	324	329	333	338
1400	234	343	360	365	370	375
1450	241	354	396	402	407	413
1500	249	365	432	438	444	450
1550	256	376	454	475	481	488
1600	264	387	468	511	518	525
1650	271	398	481	537	555	563
1700	279	409	494	552	592	600
1750	286	420	507	567	623	638
1800	293	431	520	581	639	675
1850	301	442	534	596	656	713
1900	308	453	547	611	672	730
1950	316	463	560	626	688	748
2000	323	474	573	640	704	765
2050	330	485	586	654	720	783
2100	338	496	599	669	736	800
2150	345	506	612	683	752	817
2200	352	517	625	698	768	834
2250	360	528	638	712	784	852
2300	367	538	651	727	799	869
2350	374	549	664	741	815	886
2400	381	560	677	756	831	904
2450	389	571	689	770	847	921
2500	396	581	702	785	863	938
2550	403	592	715	799	879	955
2600	411	603	728	814	895	973
2650	418	613	741	828	911	990

⁴ The Combined Gross Monthly Income does not apply in cases where the child support amount is in the blue shaded area.

2700	425	624	754	842	927	1007
2750	433	635	767	857	943	1025
2800	440	646	780	871	958	1042
2850	447	656	793	886	974	1059
2900	454	667	806	900	990	1076
2950	462	678	819	915	1006	1094
3000	469	688	832	929	1022	1111
3050	476	699	845	944	1038	1128
3100	484	710	858	958	1054	1146
3150	491	720	871	972	1070	1163
3200	498	731	883	987	1085	1180
3250	505	742	896	1001	1101	1197
3300	512	752	909	1015	1117	1214
3350	520	763	922	1029	1132	1231
3400	527	773	934	1044	1148	1248
3450	534	784	947	1058	1164	1265
3500	541	794	960	1072	1180	1282
3550	548	805	973	1087	1195	1299
3600	556	816	986	1101	1211	1316
3650	563	826	998	1115	1227	1333
3700	570	837	1011	1129	1242	1350
3750	577	847	1024	1144	1258	1367
3800	584	858	1037	1158	1274	1385
3850	592	868	1049	1172	1289	1402
3900	599	879	1062	1186	1305	1419
3950	606	890	1075	1201	1321	1436
4000	612	899	1086	1213	1335	1451
4050	619	908	1097	1226	1348	1465
4100	625	917	1108	1238	1362	1480
4150	631	926	1119	1250	1375	1495
4200	637	935	1130	1263	1389	1510
4250	644	945	1141	1275	1402	1524
4300	650	954	1152	1287	1416	1539
4350	656	963	1163	1300	1429	1554
4400	662	972	1174	1312	1443	1569
4450	668	981	1185	1324	1457	1583
4500	675	990	1197	1337	1470	1598
4550	681	999	1208	1349	1484	1613
4600	687	1008	1219	1361	1497	1628
4650	693	1018	1230	1373	1511	1642
4700	699	1027	1241	1386	1524	1657
4750	706	1036	1252	1398	1538	1672
4800	712	1045	1263	1410	1552	1686
4850	718	1054	1274	1423	1565	1701
4900	724	1063	1285	1435	1579	1716

4950	731	1072	1296	1447	1592	1731
5000	737	1081	1307	1460	1606	1745
5050	743	1091	1318	1472	1619	1760
5100	749	1100	1329	1484	1633	1775
5150	755	1109	1340	1497	1646	1790
5200	762	1118	1351	1509	1660	1804
5250	768	1127	1362	1521	1674	1819
5300	774	1136	1373	1534	1687	1834
5350	780	1145	1384	1546	1701	1849
5400	785	1152	1392	1555	1710	1859
5450	788	1154	1394	1557	1712	1861
5500	790	1156	1395	1559	1715	1864
5550	793	1159	1397	1561	1717	1866
5600	795	1161	1399	1563	1719	1869
5650	798	1163	1401	1565	1721	1871
5700	800	1165	1403	1567	1724	1873
5750	802	1167	1405	1569	1726	1876
5800	805	1170	1406	1571	1728	1878
5850	807	1172	1408	1573	1730	1881
5900	810	1174	1410	1575	1733	1883
5950	812	1176	1412	1577	1735	1886
6000	815	1178	1414	1579	1737	1888
6050	817	1181	1416	1582	1740	1891
6100	821	1185	1421	1587	1746	1897
6150	824	1189	1425	1592	1751	1904
6200	827	1193	1430	1598	1757	1910
6250	830	1197	1435	1603	1763	1916
6300	834	1201	1440	1608	1769	1923
6350	837	1205	1444	1613	1775	1929
6400	840	1209	1449	1619	1781	1936
6450	843	1214	1454	1624	1787	1942
6500	847	1218	1459	1629	1792	1948
6550	850	1222	1464	1635	1798	1955
6600	853	1226	1468	1640	1804	1961
6650	856	1230	1473	1645	1810	1967
6700	860	1234	1478	1651	1816	1974
6750	865	1240	1485	1659	1825	1984
6800	870	1247	1494	1669	1835	1995
6850	875	1254	1502	1678	1846	2006
6900	880	1261	1510	1687	1856	2017
6950	886	1268	1519	1696	1866	2028
7000	891	1274	1527	1705	1876	2039
7050	896	1281	1535	1715	1886	2050
7100	901	1288	1543	1724	1896	2061
7150	907	1295	1552	1733	1907	2072

7200	912	1302	1560	1742	1917	2083
7250	917	1308	1568	1752	1927	2095
7300	923	1315	1576	1761	1937	2106
7350	928	1322	1585	1770	1947	2117
7400	932	1328	1592	1778	1956	2126
7450	936	1334	1598	1785	1964	2135
7500	939	1340	1605	1793	1972	2143
7550	943	1345	1611	1800	1980	2152
7600	947	1351	1618	1807	1988	2161
7650	950	1357	1624	1814	1996	2169
7700	954	1362	1631	1821	2004	2178
7750	957	1368	1637	1828	2011	2186
7800	961	1373	1643	1835	2019	2195
7850	964	1379	1649	1842	2027	2203
7900	968	1384	1656	1849	2034	2211
7950	971	1390	1662	1856	2042	2220
8000	975	1395	1668	1863	2050	2228
8050	978	1401	1674	1870	2057	2236
8100	980	1402	1676	1872	2060	2239
8150	982	1404	1678	1875	2062	2242
8200	984	1406	1681	1877	2065	2245
8250	986	1408	1683	1880	2068	2248
8300	988	1410	1685	1882	2070	2250
8350	989	1411	1687	1885	2073	2253
8400	991	1413	1689	1887	2076	2256
8450	993	1415	1691	1889	2078	2259
8500	995	1417	1694	1892	2081	2262
8550	997	1419	1696	1894	2084	2265
8600	999	1420	1698	1897	2086	2268
8650	1001	1422	1700	1899	2089	2271
8700	1002	1424	1702	1902	2092	2274
8750	1005	1427	1705	1905	2095	2278
8800	1008	1430	1709	1909	2100	2283
8850	1011	1434	1714	1914	2106	2289
8900	1014	1438	1718	1919	2111	2294
8950	1017	1442	1722	1923	2116	2300
9000	1020	1445	1726	1928	2121	2305
9050	1023	1449	1730	1933	2126	2311
9100	1027	1453	1735	1937	2131	2317
9150	1030	1457	1739	1942	2136	2322
9200	1033	1461	1743	1947	2141	2328
9250	1036	1464	1747	1951	2147	2333
9300	1039	1468	1751	1956	2152	2339
9350	1042	1472	1755	1961	2157	2344
9400	1045	1476	1760	1965	2162	2350

9450	1048	1478	1763	1970	2167	2355
9500	1050	1480	1767	1974	2171	2360
9550	1053	1483	1770	1977	2175	2364
9600	1055	1485	1774	1981	2180	2369
9650	1057	1487	1777	1985	2184	2374
9700	1060	1489	1781	1989	2188	2379
9750	1062	1491	1784	1993	2193	2383
9800	1064	1493	1788	1997	2197	2388
9850	1067	1495	1791	2001	2201	2393
9900	1069	1497	1795	2005	2206	2397
9950	1071	1499	1799	2009	2210	2402
10000	1074	1501	1802	2013	2214	2407
10050	1076	1504	1806	2017	2219	2412
10100	1078	1506	1809	2021	2223	2416
10150	1081	1508	1813	2025	2227	2421
10200	1083	1510	1816	2029	2232	2426
10250	1085	1512	1820	2033	2236	2430
10300	1088	1514	1823	2037	2240	2435
10350	1090	1516	1827	2040	2245	2440
10400	1092	1518	1830	2044	2249	2444
10450	1095	1521	1834	2049	2253	2449
10500	1098	1526	1839	2054	2260	2456
10550	1102	1531	1844	2060	2266	2463
10600	1106	1536	1850	2066	2273	2471
10650	1109	1542	1855	2072	2279	2478
10700	1113	1547	1860	2078	2286	2485
10750	1116	1552	1866	2084	2292	2492
10800	1120	1557	1871	2090	2299	2499
10850	1123	1562	1876	2096	2305	2506
10900	1127	1568	1881	2101	2312	2513
10950	1130	1573	1887	2107	2318	2520
11000	1134	1578	1892	2113	2324	2527
11050	1137	1583	1897	2119	2331	2534
11100	1141	1589	1903	2125	2338	2541
11150	1145	1595	1908	2132	2345	2549
11200	1149	1600	1914	2138	2352	2557
11250	1153	1606	1920	2145	2359	2564
11300	1156	1612	1926	2151	2366	2572
11350	1160	1618	1931	2157	2373	2580
11400	1164	1623	1937	2164	2380	2587
11450	1168	1629	1943	2170	2387	2595
11500	1172	1635	1949	2177	2395	2603
11550	1176	1641	1955	2183	2402	2611
11600	1180	1646	1960	2190	2409	2618
11650	1184	1652	1966	2196	2416	2626

11700	1187	1658	1972	2203	2423	2634
11750	1191	1664	1978	2209	2430	2642
11800	1195	1668	1984	2216	2437	2649
11850	1198	1672	1990	2222	2445	2657
11900	1202	1677	1996	2229	2452	2665
11950	1206	1681	2002	2236	2459	2673
12000	1209	1686	2008	2242	2467	2681
12050	1213	1690	2013	2249	2474	2689
12100	1216	1695	2019	2256	2481	2697
12150	1220	1699	2025	2262	2489	2705
12200	1223	1703	2031	2269	2496	2713
12250	1227	1708	2037	2276	2503	2721
12300	1231	1712	2043	2282	2511	2729
12350	1234	1717	2049	2289	2518	2737
12400	1238	1721	2055	2296	2525	2745
12450	1241	1725	2061	2302	2532	2753
12500	1245	1730	2067	2309	2540	2761
12550	1248	1734	2073	2316	2547	2769
12600	1252	1739	2079	2322	2554	2777
12650	1256	1743	2085	2329	2562	2785
12700	1259	1748	2091	2335	2569	2792
12750	1263	1752	2097	2342	2576	2800
12800	1266	1756	2103	2349	2584	2808
12850	1270	1761	2109	2355	2591	2816
12900	1273	1765	2115	2362	2598	2824
12950	1277	1770	2121	2369	2606	2832
13000	1280	1774	2127	2375	2613	2840
13050	1284	1779	2132	2382	2620	2848
13100	1288	1783	2138	2389	2627	2856
13150	1291	1787	2144	2395	2635	2864
13200	1295	1792	2150	2402	2642	2872
13250	1298	1796	2156	2409	2649	2880
13300	1302	1801	2162	2415	2657	2888
13350	1305	1805	2168	2422	2664	2896
13400	1309	1809	2174	2428	2671	2904
13450	1313	1814	2180	2435	2679	2912
13500	1316	1818	2186	2442	2686	2920
13550	1320	1823	2192	2448	2693	2928
13600	1323	1827	2198	2455	2701	2936
13650	1326	1831	2202	2460	2706	2942
13700	1329	1834	2206	2465	2711	2947
13750	1331	1838	2211	2469	2716	2952
13800	1334	1841	2215	2474	2721	2958
13850	1337	1844	2219	2478	2726	2963
13900	1339	1848	2223	2483	2731	2969

13950	1342	1851	2227	2487	2736	2974
14000	1345	1854	2231	2492	2741	2979
14050	1347	1858	2235	2496	2746	2985
14100	1350	1861	2238	2500	2750	2990
14150	1352	1864	2242	2504	2755	2994
14200	1354	1867	2245	2508	2759	2999
14250	1357	1870	2249	2512	2763	3004
14300	1359	1873	2253	2516	2768	3008
14350	1361	1876	2256	2520	2772	3013
14400	1363	1879	2260	2524	2776	3018
14450	1366	1882	2263	2528	2781	3023
14500	1368	1885	2267	2532	2785	3027
14550	1370	1888	2270	2536	2790	3032
14600	1373	1891	2274	2540	2794	3037
14650	1375	1894	2277	2544	2798	3042
14700	1377	1897	2281	2548	2803	3046
14750	1380	1900	2284	2552	2807	3051
14800	1382	1903	2288	2556	2811	3056
14850	1384	1906	2292	2560	2816	3061
14900	1387	1909	2295	2564	2820	3065
14950	1389	1911	2299	2568	2824	3070
15000	1391	1914	2302	2572	2829	3075
15050	1394	1917	2306	2576	2833	3080
15100	1396	1920	2309	2580	2838	3084
15150	1398	1923	2313	2584	2842	3089
15200	1401	1926	2316	2587	2846	3094
15250	1403	1929	2320	2591	2851	3099
15300	1405	1932	2324	2595	2855	3103
15350	1408	1935	2327	2599	2859	3108
15400	1410	1938	2331	2603	2864	3113
15450	1412	1941	2334	2607	2868	3118
15500	1414	1944	2338	2611	2872	3122
15550	1417	1947	2341	2615	2877	3127
15600	1419	1950	2345	2619	2881	3132
15650	1421	1953	2348	2623	2886	3137
15700	1424	1956	2352	2627	2890	3141
15750	1426	1959	2356	2631	2894	3146
15800	1428	1962	2359	2635	2899	3151
15850	1431	1965	2363	2639	2903	3156
15900	1433	1968	2366	2643	2907	3160
15950	1435	1971	2370	2647	2912	3165
16000	1438	1974	2373	2651	2916	3170
16050	1440	1977	2377	2655	2920	3174
16100	1442	1980	2380	2659	2925	3179
16150	1445	1983	2384	2663	2929	3184

16200	1447	1986	2387	2667	2934	3189
16250	1449	1989	2391	2671	2938	3193
16300	1452	1992	2395	2675	2942	3198
16350	1454	1995	2398	2679	2947	3203
16400	1456	1998	2402	2683	2951	3208
16450	1459	2001	2405	2686	2955	3212
16500	1462	2004	2408	2690	2959	3216
16550	1464	2007	2412	2694	2963	3221
16600	1467	2009	2415	2697	2967	3225
16650	1470	2012	2418	2701	2971	3230
16700	1472	2015	2421	2705	2975	3234
16750	1475	2018	2425	2708	2979	3239
16800	1478	2021	2428	2712	2983	3243
16850	1480	2024	2431	2716	2987	3247
16900	1483	2027	2435	2720	2992	3252
16950	1486	2030	2438	2723	2996	3256
17000	1488	2033	2441	2727	3000	3261
17050	1491	2036	2445	2731	3004	3265
17100	1494	2038	2448	2734	3008	3269
17150	1496	2041	2451	2738	3012	3274
17200	1499	2044	2455	2742	3016	3278
17250	1501	2047	2457	2745	3019	3282
17300	1504	2050	2461	2748	3023	3286
17350	1506	2052	2464	2752	3027	3291
17400	1509	2055	2467	2756	3031	3295
17450	1512	2058	2470	2759	3035	3299
17500	1514	2061	2474	2763	3039	3304
17550	1517	2064	2477	2767	3043	3308
17600	1520	2067	2480	2770	3047	3312
17650	1522	2070	2483	2774	3051	3317
17700	1525	2072	2487	2778	3055	3321
17750	1527	2075	2490	2781	3059	3325
17800	1530	2078	2493	2784	3063	3329
17850	1532	2081	2496	2788	3067	3333
17900	1535	2083	2499	2791	3070	3338
17950	1537	2086	2502	2795	3074	3342
18000	1540	2089	2505	2798	3078	3346
18050	1542	2091	2508	2802	3082	3350
18100	1545	2094	2511	2805	3086	3354
18150	1547	2097	2514	2809	3090	3358
18200	1550	2100	2518	2812	3093	3362
18250	1552	2102	2521	2816	3097	3367
18300	1555	2105	2524	2819	3101	3371
18350	1557	2108	2527	2822	3105	3375
18400	1560	2110	2530	2826	3109	3379

18450	1562	2113	2533	2829	3112	3383
18500	1565	2116	2536	2833	3116	3387
18550	1567	2119	2539	2836	3120	3391
18600	1570	2121	2542	2840	3124	3396
18650	1572	2124	2545	2843	3128	3400
18700	1575	2127	2549	2847	3131	3404
18750	1577	2129	2552	2850	3135	3408
18800	1580	2132	2555	2854	3139	3412
18850	1582	2135	2558	2857	3143	3416
18900	1585	2138	2561	2861	3147	3420
18950	1587	2140	2564	2864	3150	3424
19000	1590	2143	2567	2867	3154	3429
19050	1592	2146	2570	2871	3158	3433
19100	1595	2148	2573	2874	3162	3437
19150	1597	2151	2576	2878	3166	3441
19200	1599	2154	2579	2881	3169	3445
19250	1602	2157	2583	2885	3173	3449
19300	1604	2159	2586	2888	3177	3453
19350	1607	2162	2589	2892	3181	3458
19400	1609	2165	2592	2895	3185	3462
19450	1612	2167	2595	2899	3188	3466
19500	1614	2170	2598	2902	3192	3470
19550	1617	2173	2601	2905	3196	3474
19600	1619	2176	2604	2909	3200	3478
19650	1622	2178	2607	2912	3204	3482
19700	1624	2181	2610	2916	3207	3486
19750	1627	2184	2614	2919	3211	3491
19800	1629	2186	2617	2923	3215	3495
19850	1632	2189	2620	2926	3219	3499
19900	1634	2192	2623	2930	3223	3503
19950	1637	2195	2626	2933	3226	3507
20000	1639	2197	2629	2937	3230	3511
20050	1642	2200	2632	2940	3234	3515
20100	1644	2203	2635	2944	3238	3520
20150	1647	2206	2638	2947	3242	3524
20200	1649	2208	2641	2950	3245	3528
20250	1652	2211	2644	2954	3249	3532
20300	1654	2214	2648	2957	3253	3536
20350	1657	2216	2651	2961	3257	3540
20400	1659	2219	2654	2964	3261	3544
20450	1662	2222	2657	2968	3264	3548
20500	1664	2225	2660	2971	3268	3553
20550	1667	2227	2663	2975	3272	3557
20600	1669	2230	2666	2978	3276	3561
20650	1672	2233	2669	2982	3280	3565

20700	1674	2235	2672	2985	3284	3569
20750	1677	2238	2675	2988	3287	3573
20800	1679	2241	2679	2992	3291	3577
20850	1681	2243	2681	2995	3295	3581
20900	1683	2246	2684	2998	3298	3585
20950	1684	2248	2687	3001	3301	3588
21000	1686	2251	2689	3004	3304	3592
21050	1687	2253	2692	3007	3308	3595
21100	1689	2255	2695	3010	3311	3599
21150	1691	2258	2697	3013	3314	3602
21200	1692	2260	2700	3016	3317	3606
21250	1694	2262	2702	3019	3321	3609
21300	1695	2265	2705	3022	3324	3613
21350	1697	2267	2708	3025	3327	3616
21400	1698	2269	2710	3027	3330	3620
21450	1700	2272	2713	3030	3333	3623
21500	1701	2274	2716	3033	3337	3627
21550	1703	2277	2718	3036	3340	3630
21600	1704	2279	2721	3039	3343	3634
21650	1706	2281	2723	3042	3346	3637
21700	1707	2284	2726	3045	3350	3641
21750	1709	2286	2729	3048	3353	3644
21800	1710	2288	2731	3051	3356	3648
21850	1712	2291	2734	3054	3359	3652
21900	1713	2293	2737	3057	3362	3655
21950	1715	2295	2739	3060	3366	3659
22000	1716	2298	2742	3063	3369	3662
22050	1718	2300	2744	3066	3372	3666
22100	1719	2303	2747	3069	3375	3669
22150	1721	2305	2750	3071	3379	3673
22200	1722	2307	2752	3074	3382	3676
22250	1724	2310	2755	3077	3385	3680
22300	1726	2312	2758	3080	3388	3683
22350	1727	2314	2760	3083	3392	3687
22400	1729	2317	2763	3086	3395	3690
22450	1730	2319	2766	3089	3398	3694
22500	1732	2321	2768	3092	3401	3697
22550	1733	2324	2771	3095	3404	3701
22600	1735	2326	2773	3098	3408	3704
22650	1736	2328	2776	3101	3411	3708
22700	1738	2331	2779	3104	3414	3711
22750	1739	2333	2781	3107	3417	3715
22800	1741	2336	2784	3110	3421	3718
22850	1742	2338	2787	3113	3424	3722
22900	1744	2340	2789	3115	3427	3725

22950	1745	2343	2792	3118	3430	3729
23000	1747	2345	2794	3121	3433	3732
23050	1748	2347	2797	3124	3437	3736
23100	1750	2350	2800	3127	3440	3739
23150	1751	2352	2802	3130	3443	3743
23200	1753	2354	2805	3133	3446	3746
23250	1754	2357	2808	3136	3450	3750
23300	1756	2359	2810	3139	3453	3753
23350	1758	2362	2813	3142	3456	3757
23400	1759	2364	2815	3145	3459	3760
23450	1761	2366	2818	3148	3462	3764
23500	1762	2369	2821	3151	3466	3767
23550	1764	2371	2823	3154	3469	3771
23600	1765	2373	2826	3157	3472	3774
23650	1767	2376	2829	3159	3475	3778
23700	1768	2378	2831	3162	3479	3781
23750	1770	2380	2834	3165	3482	3785
23800	1771	2383	2836	3168	3485	3788
23850	1773	2385	2839	3171	3488	3792
23900	1774	2388	2842	3174	3492	3795
23950	1776	2390	2844	3177	3495	3799
24000	1777	2392	2847	3180	3498	3802
24050	1779	2395	2850	3183	3501	3806
24100	1780	2397	2852	3186	3504	3809
24150	1782	2399	2855	3189	3508	3813
24200	1783	2402	2857	3192	3511	3816
24250	1785	2404	2860	3195	3514	3820
24300	1786	2406	2863	3198	3517	3823
24350	1788	2409	2865	3201	3521	3827
24400	1789	2411	2868	3203	3524	3830
24450	1791	2414	2871	3206	3527	3834
24500	1793	2416	2873	3209	3530	3837
24550	1794	2418	2876	3212	3533	3841
24600	1796	2421	2878	3215	3537	3844
24650	1797	2423	2881	3218	3540	3848
24700	1799	2425	2884	3221	3543	3851
24750	1800	2428	2886	3224	3546	3855
24800	1802	2430	2889	3227	3550	3858
24850	1803	2432	2892	3230	3553	3862
24900	1805	2435	2894	3233	3556	3865
24950	1806	2437	2897	3236	3559	3869
25000	1808	2440	2899	3239	3563	3872
25050	1809	2442	2902	3242	3566	3876
25100	1811	2444	2905	3245	3569	3879
25150	1812	2447	2907	3247	3572	3883

25200	1814	2449	2910	3250	3575	3886
25250	1815	2451	2913	3253	3579	3890
25300	1817	2454	2915	3256	3582	3893
25350	1818	2456	2918	3259	3585	3897
25400	1820	2458	2920	3262	3588	3901
25450	1821	2461	2923	3265	3592	3904
25500	1823	2463	2926	3268	3595	3908
25550	1825	2466	2928	3271	3598	3911
25600	1826	2468	2931	3274	3601	3915
25650	1828	2470	2934	3277	3604	3918
25700	1829	2473	2936	3280	3608	3922
25750	1831	2475	2939	3283	3611	3925
25800	1832	2477	2941	3286	3614	3929
25850	1834	2480	2944	3289	3617	3932
25900	1835	2482	2947	3291	3621	3936
25950	1837	2484	2949	3294	3624	3939
26000	1838	2487	2952	3297	3627	3943
26050	1840	2489	2955	3300	3630	3946
26100	1841	2492	2957	3303	3633	3950
26150	1843	2494	2960	3306	3637	3953
26200	1844	2496	2962	3309	3640	3957
26250	1846	2499	2965	3312	3643	3960
26300	1847	2501	2968	3315	3646	3964
26350	1849	2503	2970	3318	3650	3967
26400	1850	2506	2973	3321	3653	3971
26450	1852	2508	2976	3324	3656	3974
26500	1853	2510	2978	3327	3659	3978
26550	1855	2513	2981	3330	3663	3981
26600	1856	2515	2983	3333	3666	3985
26650	1858	2518	2986	3335	3669	3988
26700	1860	2520	2989	3338	3672	3992
26750	1861	2522	2991	3341	3675	3995
26800	1863	2525	2994	3344	3679	3999
26850	1864	2527	2997	3347	3682	4002
26900	1866	2529	2999	3350	3685	4006
26950	1867	2532	3002	3353	3688	4009
27000	1869	2534	3004	3356	3692	4013
27050	1870	2536	3007	3359	3695	4016
27100	1872	2539	3010	3362	3698	4020
27150	1873	2541	3012	3365	3701	4023
27200	1875	2544	3015	3368	3704	4027
27250	1876	2546	3018	3371	3708	4030
27300	1878	2548	3020	3374	3711	4034
27350	1879	2551	3023	3377	3714	4037
27400	1881	2553	3025	3379	3717	4041

27450	1882	2555	3028	3382	3721	4044
27500	1884	2558	3031	3385	3724	4048
27550	1885	2560	3033	3388	3727	4051
27600	1887	2562	3036	3391	3730	4055
27650	1888	2565	3039	3394	3734	4058
27700	1890	2567	3041	3397	3737	4062
27750	1892	2570	3044	3400	3740	4065
27800	1893	2572	3046	3403	3743	4069
27850	1895	2574	3049	3406	3746	4072
27900	1896	2577	3052	3409	3750	4076
27950	1898	2579	3054	3412	3753	4079
28000	1899	2581	3057	3415	3756	4083
28050	1901	2584	3060	3418	3759	4086
28100	1902	2586	3062	3420	3763	4090
28150	1904	2588	3065	3423	3766	4093
28200	1905	2591	3067	3426	3769	4097
28250	1907	2593	3070	3429	3772	4100
28300	1908	2596	3073	3432	3775	4104
28350	1910	2598	3075	3435	3779	4107
28400	1911	2600	3078	3438	3782	4111
28450	1913	2603	3081	3441	3785	4114
28500	1914	2605	3083	3444	3788	4118
28550	1916	2607	3086	3447	3792	4121
28600	1917	2610	3088	3450	3795	4125
28650	1919	2612	3091	3453	3798	4128
28700	1920	2614	3094	3456	3801	4132
28750	1922	2617	3096	3459	3804	4135
28800	1924	2619	3099	3462	3808	4139
28850	1925	2622	3102	3464	3811	4142
28900	1927	2624	3104	3467	3814	4146
28950	1928	2626	3107	3470	3817	4150
29000	1930	2629	3109	3473	3821	4153
29050	1931	2631	3112	3476	3824	4157
29100	1933	2633	3115	3479	3827	4160
29150	1934	2636	3117	3482	3830	4164
29200	1936	2638	3120	3485	3834	4167
29250	1937	2640	3123	3488	3837	4171
29300	1939	2643	3125	3491	3840	4174
29350	1940	2644	3127	3493	3842	4177
29400	1941	2646	3129	3495	3844	4179
29450	1942	2647	3130	3496	3846	4181
29500	1943	2648	3131	3498	3848	4183
29550	1943	2649	3133	3499	3850	4185
29600	1944	2650	3134	3501	3851	4186
29650	1945	2652	3135	3502	3853	4188

29700		1946	2653	3137	3504	3855	4190
29750		1947	2654	3138	3505	3857	4192
29800		1948	2655	3140	3507	3859	4194
29850		1949	2656	3141	3508	3860	4196
29900		1950	2658	3142	3510	3862	4198
29950		1951	2659	3144	3512	3864	4200
30000		1952	2660	3145	3513	3866	4202

IN THE CIRCUIT COURT OF _____ COUNTY, ARKANSAS

(Domestic Relations Division) _____ Division

Plaintiff

v. Case No. _____ DR _____

Defendant

AFFIDAVIT OF FINANCIAL MEANS

Name: _____, being duly sworn, says under penalty of perjury, that he/she has prepared or approved this financial statement, and that the following information and attachments (**including income verification as required by page 6**) are complete, true, and correct.

Date

Signature

Subscribed and sworn to before me on this ____ day of _____ 20__.

Notary Public

My commission expires:

MY INCOME

1.	How often are you paid? ____ weekly ____ bi-weekly (every two weeks—26 times a year) ____ monthly ____ bi-monthly (twice a month—24 times a year) ____ other —Explain (attach an exhibit if necessary):
2.	Gross Pay: \$ _____

INCOME

3	Income:	Amount:	Source	Frequency
3.1	Gross wages from employment, contract labor, etc.			
3.2	Bonuses or incentive pay not reflected on page 2:			
3.3	Other court-ordered income such as alimony/child support paid to you:			
3.4	Payments from a settlement or annuity:			
3.5	Regular gifts from relatives or friends:			
3.6	Investment income such as rent payments to you:			
3.7	Stock dividends or bond payments:			
3.8	Regular payments to you or on your behalf from a Trust:			
3.9	Other:			
3.10	TOTAL MONTHLY INCOME:		\$	

OTHER AVAILABLE FUNDS

4	ASSET	AMOUNT	SOURCE
4.1	Cash on hand, and in bank accounts:		
4.2	Trust fund assets held on your behalf:		
4.3	Stocks, bonds, mutual funds:		
4.4	Other (i.e., 401-K, retirement, etc):		
4.5	TOTAL:	\$	

MY CURRENT MONTHLY EXPENSES *

5.	Expense:	Amount:		Expense:	Amount:
a.	Health Insurance- for child only	\$	n.	Health Insurance- excludes amount in "a"	\$
b.	Extraordinary medical expenses for child in this case	\$	o.	Non-covered medical for self or child not involved in this case	\$
c.	Childcare for child in this case	\$	p.	Childcare for child not involved in this case	\$
d.	Rent/house payment	\$	q.	Car payment	\$
e.	Media Services, e.g. Cable/Satellite, Internet	\$	r.	Car Insurance	\$
f.	Telephone	\$	s.	Car fuel and maintenance	\$
g.	Gas, water, trash, & electricity	\$	t.	Lawn care	\$
h.	Union dues	\$	u.	Charitable giving	\$
i.	Pension plan	\$	v.	Household Expenses	\$
j.	401(k) payments	\$	w.	Dry cleaning	\$
k.	Garnishments	\$	x.	Life Insurance:	\$
l.	<u>Alcohol and Tobacco Products</u> Cigarettes	\$	y.	Other:	\$
m.	<u>Food</u> Alcohol	\$	z.	TOTAL	\$

*** Place a check mark by all expenses which you are not currently paying.**

MINOR CHILDREN

6.		Number of children:
a.	Number of minor children I have with opposing party:	#
b.	Number of <i>other</i> minor children I have:	#
c.	Names of minor children involved in this case:	AGE
1.		
2.		
3.		
4.		

CREDITORS & DEBTS

7. Debts in the names of **BOTH PARTIES** are:

	Creditor:	Total amount owed:	Monthly payment:
a.		\$\$	\$\$
b.		\$\$	\$\$
c.		\$\$	\$\$
d.		\$\$	\$\$
e.		\$\$	\$\$
f.		\$\$	\$\$
	Totals:	\$\$	\$\$

8. Debts only in my name:

	Creditor:	Total amount owed:	Monthly payment:
a.		\$	\$
b.		\$	\$
c.		\$	\$
d.		\$	\$
e.		\$	\$
	Totals:	\$	\$

9. Debts only in the name of the other party:

	Creditor:	Total amount owed:	Monthly payment:
a.		\$	\$
b.		\$	\$
c.		\$	\$
d.		\$	\$
e.		\$	\$
	Totals:	\$	\$

10. SUMMARY OF ABOVE DEBT TABLES:

	Summary of Debts:	Total Owed:	Total Monthly Payments:
a.	Joint Debts:	\$	\$
b.	My Debts:	\$	\$
c.	Other Party's Debts:	\$	\$

ACKNOWLEDGEMENT OF RESPONSIBILITIES AND CONSEQUENCES

I, _____, understand that I must comply with the following. I acknowledge and agree to each provision by initialing each paragraph below.

_____ Both parties must complete and exchange this six-page affidavit at least three days before a court hearing where financial matters are at issue. The affidavit must be provided to opposing counsel, if a party is represented, or directly to a self-represented litigant.

_____ Both parties must supply the original notarized affidavit to the court.

_____ If I am employed, I must attach copies of my last three paystubs to this affidavit.

_____ If I am self-employed, I must attach copies of my last two federal and state tax returns, including all schedules, to this affidavit.

_____ Before each court hearing where financial matters are at issue, I will review this document and provide updated information to the other party and to the court.

_____ I understand that the cost of dependent health insurance coverage is the difference between self-only and self with dependents or family coverage or the cost of adding the child(ren) to existing coverage.

_____ I understand that failing to comply with these provisions, or deliberately attempting to mislead the court or the opposing party, may result in my being held in contempt of court, being fined, being ordered to pay attorney's fees, and/or being sentenced up to 6 months in jail, and that serious violations can result in prosecution for felony perjury—punishable by 3 to 10 years in prison.

Date

Signature

I certify that I have reviewed this affidavit with my client and advised him or her of the importance of providing true, correct, complete answers and the required exhibits.

Date

Attorney