

2015 CHILD SUPPORT
GUIDELINES

FALL CONFERENCE
OCTOBER 9, 2014
A. ELIZABETH KEEVER

EFFECTIVE DATE

- ACTIONS HEARD ON OR AFTER
- JANUARY 1, 2015

RETROACTIVE CHILD SUPPORT

- Respass v Respass Court of Appeals March 4, 2014
- Senate Bill 794 effective July 22, 2014
- NCGS 50 – 13.4(c1) "Conferenceshall prescribe uniform statewide presumptive guidelines for the computation of child support obligations, including retroactive support obligations..."

SELF SUPPORT RESERVE

- 2014 Federal Poverty Level
- 973/net per month = 1097/gross
- 1150 – 50 = 1100 per month gross

ASSUMPTIONS AND EXPENSES

- Parent receiving support also claims the tax exemption for child
- Federal earned income credit
- Shared custody
- Deviation from guidelines or allocation of exemptions

INCOME

- Adoption Assistance Benefits
- Veterans' Administration Dependent Benefits
- When the benefit received based on the obligor's disability or retirement exceeds the child support amount owed by the obligor

INCOME

- Imputing income when the parent is the primary custodian of a child under 3 who is the subject of the child support being determined.

EXISTING CHILD SUPPORT OBLIGATIONS

- Ongoing payments for other children - per order or voluntary
- To be considered when determining new order or modification of any order
- Regardless of order of birth of children or date of entry of order

OTHER ORDERS

- Alimony payments to any person - not deductible from gross income

CHILD CARE COSTS

- Child care costs for children of order are added to basic child support obligation at 100% of cost
- Child care cost related to employment or job search
- Child care tax credits no longer automatically considered
- May choose to deviate based on evidence of receipt of actual child care credits

HEALTH INSURANCE AND HEALTH CARE COSTS

- What is reasonable cost for health insurance?
- Employer provided health insurance, NCGS 50-13.11(a1), and federal regulations
- What role does the Affordable Care Act play?

WORKSHEETS

- Worksheet A - primary custody definition
- '243 nights or more during the year'

CHILD SUPPORT OBLIGATIONS

•Updated based on:

- 2014 price levels
- 2014 federal and state income taxes and FICA
- 2014 federal poverty level
