

Taming the Guessing Game: Child Support and Variable Incomes

By Bryan D. Sullivan
Illinois Bar Journal, January 2019

ILLINOIS CHILD SUPPORT GUIDELINE CALCULATION (eff. 7/1/2017)

EXHIBIT A

JANE DOE vs. JOHN DOE

Custodial Parent: JANE DOE

Number of Children: 2

	JANE	JOHN	Combined
Gross Income:			
1. Salary/wages, per month.	4,167	8,333	
2. Maintenance included, per month.	0	0	
3. Other Income (worksheet)	0	0	
4. Gross Income, per month. (lines 1 through 3)	4,167	8,333	
Deductions and Adjustments:			
5. Federal income tax minus SE tax, per month.	131	1,118	
6. State income tax, per month.	190	396	
7. FICA tax per month.	258	517	
8. Self-Employment tax, per month.	0	0	
9. Medicare tax, per month.	60	121	
10. Mandatory retirement plan deductions, per month.	0	0	
11. Total Taxes (Actual tax /Actual tax)(worksheet)	639	2,152	
12. Net income before adjustments (line 4 minus line 11)	3,528	6,181	
13. Maintenance paid (current and prior), per month.	0	0	
14. Adjustment for children of other relationships (worksheet)			
15. Adjustment for child support on other relationships	0	0	
16. Total adjustments (line 13 + 14 + 15)	0	0	
17. Net Income after dedn and adj (line 12 - line 16)	3,528	6,181	9,709
Basic Obligation (from table):			
18. Percent of combined net income (party's ln 17 / combined)	36.34	63.66	
19. Preliminary basic obligation and party's share	774	1,355	2,129
20. Average # of overnights	265.00	100.00	
21. Percent of overnights (line 20 / 365 days)	72.60	27.40	
22. If shared parenting applies, 150% of line 19.			
23. Shared par. oblig btw parents (ln 22 * other's ln 21)			
24. Basic or shared oblig (ln 19 or net of parties' ln 23)		1,355	
Child Support Add-Ons: (Recipient numbers are "information only." Support is amount in Obligor's column.)			
25. Minimum (blank unless Obligor gross < \$1,012)			
26. Greater of calculated and minimum obligation	0	1,355	
27. Child care net of credit (worksheet) and obligor's share			0
28. Obligor's child care expenditure	0	0	
29. Addition to / subtraction from obligation (ln 27 - 28)	0	0	
30. Health insurance total and obligor's share	0	0	0
31. Obligor's health insurance expenditure	0	0	
32. Addition to / subtraction from obligation (ln 30 - 31)	0	0	
33. Credit to obligor for derivative social security	0	0	
34. Addition for extracurriculars and school expenses		0	
35. Addition for unreimbursed medical, etc.	0	0	
36. Total obligation (lines 26+29+32+33+34+35)	0	1,355	

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EXHIBIT B

JANE DOE vs. JOHN DOE

Custodial Parent: JANE DOE

Number of Children: 2

	JANE	JOHN	Combined
Gross Income:			
1. Salary/wages, per month.	4,167	12,500	
2. Maintenance included, per month.	0	0	
3. Other Income (worksheet)	0	0	
4. Gross Income, per month. (lines 1 through 3)	4,167	12,500	
Deductions and Adjustments:			
5. Federal income tax minus SE tax, per month.	131	2,118	
6. State income tax, per month.	190	602	
7. FICA tax per month.	258	663	
8. Self-Employment tax, per month.	0	0	
9. Medicare tax, per month.	60	181	
10. Mandatory retirement plan deductions, per month.	0	0	
11. Total Taxes (Actual tax /Actual tax)(worksheet)	639	3,564	
12. Net income before adjustments (line 4 minus line 11)	3,528	8,936	
13. Maintenance paid (current and prior), per month.	0	0	
14. Adjustment for children of other relationships (worksheet)			
15. Adjustment for child support on other relationships	0	0	
16. Total adjustments (line 13 + 14 + 15)	0	0	
17. Net Income after dedn and adj (line 12 - line 16)	3,528	8,936	12,464
Basic Obligation (from table):			
18. Percent of combined net income (party's ln 17 / combined)	28.31	71.69	
19. Preliminary basic obligation and party's share	690	1,749	2,439
20. Average # of overnights	265.00	100.00	
21. Percent of overnights (line 20 / 365 days)	72.60	27.40	
22. If shared parenting applies, 150% of line 19.			
23. Shared par. oblig btw parents (ln 22 * other's ln 21)			
24. Basic or shared oblig (ln 19 or net of parties' ln 23)		1,749	
Child Support Add-Ons: (Recipient numbers are "information only." Support is amount in Obligor's column.)			
25. Minimum (blank unless Obligor gross < \$1,012)			
26. Greater of calculated and minimum obligation	0	1,749	
27. Child care net of credit (worksheet) and obligor's share			0
28. Obligor's child care expenditure	0	0	
29. Addition to / subtraction from obligation (ln 27 - 28)	0	0	
30. Health insurance total and obligor's share	0	0	0
31. Obligor's health insurance expenditure	0	0	
32. Addition to / subtraction from obligation (ln 30 - 31)	0	0	
33. Credit to obligor for derivative social security	0	0	
34. Addition for extracurriculars and school expenses		0	
35. Addition for unreimbursed medical, etc.	0	0	
36. Total obligation (lines 26+29+32+33+34+35)	0	1,749	

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EXHIBIT C

JANE DOE vs. JOHN DOE

Custodial Parent: JANE DOE

Number of Children: 2

	JANE	JOHN	Combined
Gross Income:			
1. Salary/wages, per month.	4,167	16,667	
2. Maintenance included, per month.	0	0	
3. Other Income (worksheet)	0	0	
4. Gross Income, per month. (lines 1 through 3)	4,167	16,667	
Deductions and Adjustments:			
5. Federal income tax minus SE tax, per month.	131	3,321	
6. State income tax, per month.	190	809	
7. FICA tax per month.	258	663	
8. Self-Employment tax, per month.	0	0	
9. Medicare tax, per month.	60	242	
10. Mandatory retirement plan deductions, per month.	0	0	
11. Total Taxes (Actual tax /Actual tax)(worksheet)	639	5,035	
12. Net income before adjustments (line 4 minus line 11)	3,528	11,632	
13. Maintenance paid (current and prior), per month.	0	0	
14. Adjustment for children of other relationships (worksheet)			
15. Adjustment for child support on other relationships	0	0	
16. Total adjustments (line 13 + 14 + 15)	0	0	
17. Net Income after dedn and adj (line 12 - line 16)	3,528	11,632	15,160
Basic Obligation (from table):			
18. Percent of combined net income (party's ln 17 / combined)	23.27	76.73	
19. Preliminary basic obligation and party's share	632	2,082	2,714
20. Average # of overnights	265.00	100.00	
21. Percent of overnights (line 20 / 365 days)	72.60	27.40	
22. If shared parenting applies, 150% of line 19.			
23. Shared par. oblig btw parents (ln 22 * other's ln 21)			
24. Basic or shared oblig (ln 19 or net of parties' ln 23)		2,082	
Child Support Add-Ons: (Recipient numbers are "information only." Support is amount in Obligor's column.)			
25. Minimum (blank unless Obligor gross < \$1,012)			
26. Greater of calculated and minimum obligation	0	2,082	
27. Child care net of credit (worksheet) and obligor's share			0
28. Obligor's child care expenditure	0	0	
29. Addition to / subtraction from obligation (ln 27 - 28)	0	0	
30. Health insurance total and obligor's share	0	0	0
31. Obligor's health insurance expenditure	0	0	
32. Addition to / subtraction from obligation (ln 30 - 31)	0	0	
33. Credit to obligor for derivative social security	0	0	
34. Addition for extracurriculars and school expenses		0	
35. Addition for unreimbursed medical, etc.	0	0	
36. Total obligation (lines 26+29+32+33+34+35)	0	2,082	

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EXHIBIT D

JANE DOE vs. JOHN DOE

Custodial Parent: JANE DOE

Number of Children: 2

	JANE	JOHN	Combined
Gross Income:			
1. Salary/wages, per month.	4,167	20,833	
2. Maintenance included, per month.	0	0	
3. Other Income (worksheet)	0	0	
4. Gross Income, per month. (lines 1 through 3)	4,167	20,833	
Deductions and Adjustments:			
5. Federal income tax minus SE tax, per month.	131	4,916	
6. State income tax, per month.	190	1,015	
7. FICA tax per month.	258	663	
8. Self-Employment tax, per month.	0	0	
9. Medicare tax, per month.	60	340	
10. Mandatory retirement plan deductions, per month.	0	0	
11. Total Taxes (Actual tax /Actual tax)(worksheet)	639	6,934	
12. Net income before adjustments (line 4 minus line 11)	3,528	13,899	
13. Maintenance paid (current and prior), per month.	0	0	
14. Adjustment for children of other relationships (worksheet)			
15. Adjustment for child support on other relationships	0	0	
16. Total adjustments (line 13 + 14 + 15)	0	0	
17. Net Income after dedn and adj (line 12 - line 16)	3,528	13,899	17,427
Basic Obligation (from table):			
18. Percent of combined net income (party's ln 17 / combined)	20.24	79.76	
19. Preliminary basic obligation and party's share	596	2,350	2,946
20. Average # of overnights	265.00	100.00	
21. Percent of overnights (line 20 / 365 days)	72.60	27.40	
22. If shared parenting applies, 150% of line 19.			
23. Shared par. oblig btw parents (ln 22 * other's ln 21)			
24. Basic or shared oblig (ln 19 or net of parties' ln 23)		2,350	
Child Support Add-Ons: (Recipient numbers are "information only." Support is amount in Obligor's column.)			
25. Minimum (blank unless Obligor gross < \$1,012)			
26. Greater of calculated and minimum obligation	0	2,350	
27. Child care net of credit (worksheet) and obligor's share			0
28. Obligor's child care expenditure	0	0	
29. Addition to / subtraction from obligation (ln 27 - 28)	0	0	
30. Health insurance total and obligor's share	0	0	0
31. Obligor's health insurance expenditure	0	0	
32. Addition to / subtraction from obligation (ln 30 - 31)	0	0	
33. Credit to obligor for derivative social security	0	0	
34. Addition for extracurriculars and school expenses		0	
35. Addition for unreimbursed medical, etc.	0	0	
36. Total obligation (lines 26+29+32+33+34+35)	0	2,350	

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JANE DOE vs. JOHN DOE

Custodial Parent: JANE DOE

Number of Children: 2

	JANE	JOHN	Combined
Gross Income:			
1. Salary/wages, per month.	4,167	42,667	
2. Maintenance included, per month.	0	0	
3. Other Income (worksheet)	0	0	
4. Gross Income, per month. (lines 1 through 3)	4,167	42,667	
Deductions and Adjustments:			
5. Federal income tax minus SE tax, per month.	131	12,558	
6. State income tax, per month.	190	2,096	
7. FICA tax per month.	258	663	
8. Self-Employment tax, per month.	0	0	
9. Medicare tax, per month.	60	853	
10. Mandatory retirement plan deductions, per month.	0	0	
11. Total Taxes (Actual tax /Actual tax)(worksheet)	639	16,170	
12. Net income before adjustments (line 4 minus line 11)	3,528	26,497	
13. Maintenance paid (current and prior), per month.	0	0	
14. Adjustment for children of other relationships (worksheet)			
15. Adjustment for child support on other relationships	0	0	
16. Total adjustments (line 13 + 14 + 15)	0	0	
17. Net Income after dedn and adj (line 12 - line 16)	3,528	26,497	30,025
Basic Obligation (from table):			
18. Percent of combined net income (party's ln 17 / combined)	11.75	88.25	
19. Preliminary basic obligation and party's share	386	2,903	3,289
Basic support is limited by the top table amount. We are not extrapolating for income in excess thereof.			
20. Average # of overnights	265.00	100.00	
21. Percent of overnights (line 20 / 365 days)	72.60	27.40	
22. If shared parenting applies, 150% of line 19.			
23. Shared par. oblig btw parents (ln 22 * other's ln 21)			
24. Basic or shared oblig (ln 19 or net of parties' ln 23)		2,903	
Child Support Add-Ons: (Recipient numbers are "information only." Support is amount in Obligor's column.)			
25. Minimum (blank unless Obligor gross < \$1,012)			
26. Greater of calculated and minimum obligation	0	2,903	
27. Child care net of credit (worksheet) and obligor's share			0
28. Obligor's child care expenditure	0	0	
29. Addition to / subtraction from obligation (ln 27 - 28)	0	0	
30. Health insurance total and obligor's share	0	0	0
31. Obligor's health insurance expenditure	0	0	
32. Addition to / subtraction from obligation (ln 30 - 31)	0	0	
33. Credit to obligor for derivative social security	0	0	
34. Addition for extracurriculars and school expenses		0	
35. Addition for unreimbursed medical, etc.	0	0	
36. Total obligation (lines 26+29+32+33+34+35)	0	2,903	