

**IN THE DISTRICT COURT OF JOHNSON COUNTY, KANSAS**

Civil Court Department

In the Matter of

Mary Doe  
and  
John Doe

Case No. 99 C 9999  
Division 99

**CHILD SUPPORT WORKSHEET SUMMARY**

ADOPTED BY COURT

Maintenance Payable	No
Extended Income	Yes
Income Tax Consideration adjustment	Yes
Amount of Income Tax Adjustment Used	(202)
Suggested Monthly ITC Adjustment	(235)
Head of Household tax status available	Yes
Standard Deduction used	Yes
Mother residence state	KS
Father residence state	KS
Interstate Payroll adjustment	Y
Number of Children on Worksheet	2
Residence of Children is with	Mother
Sharing Details	
Time shared equally	No
Expenses shared equally	N/A
Separate Wardrobes	N/A
Direct Expenses by	N/A
MFA children with Father	N
MFA requested?	N

Monthly payments summary:	Mother	Father
Child Support Received / (Paid)	860	(860)
Enforcement Fee (Paid)	<u>0</u>	<u>0</u>
Child Support Total	860	(860)
Maintenance Received / (Paid)	<u>0</u>	<u>0</u>
Total Support Received / (Paid)	860	(860)

Attorney Name  
Firm Name  
Building, etc.  
Your Street  
City, State, Zip

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**CHILD SUPPORT WORKSHEET**  
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	Mother	Father	Totals
GROSS ANNUAL INCOMES:	30,000	66,000	96,000
<b>A. INCOME COMPUTATION - WAGE EARNER</b>			
1. Domestic Gross Income (Wages, interest, etc.)	2,500	5,500	8,000
<b>B. INCOME COMPUTATION - SELF-EMPLOYED</b>			
1. Self-Employment Gross Income	0	0	0
2. Reasonable Business Expenses (Incl. SE tax)	0	0	0
3. Domestic Gross Income (Self-Employed)	0	0	0
<b>C. ADJUSTMENTS TO DOMESTIC GROSS INCOME</b>			
1. Gross Income (Total-Monthly)	2,500	5,500	8,000
Interstate Pay Differential Adjustment	0	0	0
2. Other Court-Ordered Child Support Paid	0	0	0
3. Maintenance Rec'd (Paid) in this case	0	0	0
4. Maintenance Rec'd (Paid) other cases	0	0	0
5. Child Support Income	2,500	5,500	8,000
<b>D. COMPUTATION OF CHILD SUPPORT</b>			
1. Child Support Income	2,500	5,500	8,000
2. Proportionate Shares of Combined Income	31.3%	68.8%	100.1%
3. Basic Child Support Obligation			
Age of children	0-5	6-11	12-18
Number per age	2	0	0
Amount per child	772	0	0
TOTALS	1,544	0	1,544

D. COMPUTATION OF CHILD SUPPORT (Cont.)

	Mother	Father	TOTAL
4. Health and Dental Insurance Premium	0	0	0
5. Work-Related Child Care Costs	0	0	0
Less Federal Child Care Tax Credit	0	0	0
(Total of Line D.4 & D.5)	0	0	0
6. Parents' Total Child Support Obligation			1,544
7. Each Parent's Child Support Obligation (Percentage of Parent's Gross Income for Child Support)	482 19.28%	1,062 19.31%	
8. Adjustment for Insurance & Child Care	0	0	0
9. Net Parental Child Support Obligation	482	1,062	1,544

E. CHILD SUPPORT ADJUSTMENTS

	Applicable		Category
	Yes	No	
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Parenting Time Adjustment
3.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Income Tax Considerations (See Tax Adjustments Detail)
4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs
5.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Support Past Minority
6.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition
7. Total Adjustments			

Amount Allowed		
Mother	Father	
0	0	
0	0	
202	(202)	
0	0	
0	0	
0	0	
202	(202)	0

F. ADJUSTED CHILD SUPPORT SUMMARY  
(Deviations from rebuttable presumption amount)

	Mother	Father	
1. Basic Parental Child Support Obligation	482	1,062	
2. Section E Adjustments (Line E.7)	202	(202)	
3. Adjusted Subtotal (Line F.1 +/- Line F.2)	684	860	1,544
4. Equal Time Adjustments (Parenting Time Not Equal)			860
Child Support after EPT Adjustmen			0
5. Enforcement Fee Allowance			860
<b>6. Child Support payable by Father</b>			<b>860</b>

Prepared by:

/s/RSPIVEY  
 Attorney Name  
 Firm Name  
 Your Street  
 Building, etc.  
 City, State, Zip  
 (999) 999-1111  
 Attorneys for Petitioner  
 Date Submitted: 12/12/2016

Prepared: 12/12/16

<<< KANSAS CHILD SUPPORT CALCULATOR 2016>>>

**A. COURT AND PARTIES**

Courtname IN THE DISTRICT COURT OF JOHNSON COUNTY, KANSAS  
 Courline2 Civil Court Department  
 Caption Line 1 In the Matter of  
 Petitioner Mary Doe  
 Respondent John Doe  
 Case No 99 C 9999  
 Court No Division 99  
 Prepared for Court  
 Calculation date 12/12/2016

**B. CHILDREN**

Children on this worksheet (X = counted as a supported child on this worksheet)

	Name	Birthdate	Age	Support Bracket	Exemption Claimed by	Support Past 18?	Daycare By Mother	Daycare By Father	Resides With
X 1	First	12/30/12	3.95	0 to 5	Mother	N	0.00	0.00	Mother
X 2	sec	7/11/16	0.42	0 to 5	Mother	N	0.00	0.00	Mother
3				----					
4				----					
5				----					
6				----					

Parenting:			
a. Time Shared Equally?	<input type="checkbox"/> No	c. Parents Each Maintain Clothing?	<input type="checkbox"/> N/A
b. Expenses Shared Equally Under Court-approved Agreement?	<input type="checkbox"/> N/A	d. Parent designated by Court to pay Direct Expenses?	<input type="checkbox"/> N/A

Children not on this worksheet

How many other children is non-residential parent legally obligated to support? (NOT court-ordered, NOT on this worksheet) 0  
 Calculate Multiple Family Application? N

**C. INCOME: (A)nnual or (M)onthly amounts**  M

	Mother	Father
([J]oint, [M]arried separate, [S]ingle, or [H]ead of household?)	<input type="checkbox"/> H	<input type="checkbox"/> S
1) Wages	2,500	5,500
2) Other (Interest, dividends, etc.)	0	0
3) Self-Employment (gross)	0	0
A) Less reasonable business expenses	0	0
B) Less excess self-employment tax over FICA rate	0	0
Total Self-employment costs (A+B)	0	0
4) Self-employment net income	0	0
Total Income (1+2+3+4)	2,500	5,500
Extended Income Formula?	<input type="checkbox"/> Y	
ADJUSTED GROSS INCOME	30,000	66,000

**D. INCOME ADJ**

	Mother	Father
<u>Parental Expenses For Other Persons</u>		
Child support (paid) for other children	0	0
Maintenance rec'd (paid) - this case	-	-
<i>Suggestion: &gt;&gt;&gt; 0% Maintenance Amount =</i>		0
Maintenance rec'd (paid) - other cases	0	0
<u>Monthly Expenses for Children</u>		
Health Insurance	0	0
Work related daycare	0	0
<u>Interstate Pay Differential</u> <input type="checkbox"/> Y		
State of Residence (2 letter postal abbreviation)	<input type="checkbox"/> KS	<input type="checkbox"/> KS
COLA adjustment ratio (as a percentage)	100.00%	100.00%
COLA adjusted income (Kansas dollars)	2,500	5,500

**E. OTHER ADJ**

<u>Adjustments to support amount</u>		
Long Distance Parenting Time Costs	0	0
Parenting Time Adjustment	0	0
<i>Suggestion: &gt;&gt;&gt; Calculated Amount</i>		0
Income Tax Considerations	202	(202)
<i>Suggestion: &gt;&gt;&gt; Calculated Amount</i>		(235)
Special Needs / Extraordinary Expenses	0	0
Support of Children Beyond Age of Majority	0	0
General Financial Condition	0	0
<u>Optional Adjustments</u>		
One-half of enforcement fee		0
<i>Suggestion: &gt;&gt;&gt; Calculated Amount</i>		0
Head of Household Adjustment if available?		<input type="checkbox"/> Y
Who uses standard deduction?		<input type="checkbox"/> Mother

**Income Tax Considerations Adjustment Detail**

(Note: The following amounts represent the calculated maximum amounts and may not have been allowed in full)

	Mother (Custodian)	Father (Non-custodian)	Division of Benefits by Income %		CS Adjustment (Difference between % share and benefit received)
			Cusdodian	Non-custodian	
<b>ADJUSTMENTS BASED ON WHO CLAIMS EACH CHILD AS TAX EXEMPTION</b>					
<b><u>Dependent Exemptions</u></b>					
Number of Tax Deductions claimed by each parent	2	0			
Monthly Value to each parent of each tax deduction (see Tax Results)	59.25	93.00			
Total Monthly Value of dependent tax benefits received by each parent	\$ 118.50	\$ -	\$ 118.50	\$ 118.50	
Each parent's percentage of Income			31.3%	68.8%	
Each parent's percentage share of monthly tax benefits			\$ 37.09	\$ 81.53	
Monthly Value of dependent tax benefits received by Non-custodian			\$ -		
Father's dependent tax benefit not received			\$ (81.53)		
<b>Monthly Adjustment in Father's child support obligation</b>					\$ (81.53)
<b><u>Child Tax Credits</u></b>					
Maximum annual tax credit value per eligible child	\$ 1,000.00	\$ 1,000.00			
Minus "Phaseout" of credit for each parent's excess income	0.00	0.00			
Net annual tax credit to custodian per eligible child	\$ 1,000.00	\$ 1,000.00			
Children under age 17 claimed by parent	2	0			
Total value of all available Child Tax Credits to each parent	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	
Monthly Value of Child Tax Credits received by each parent	\$ 166.67	\$ -	\$ 166.67	\$ 166.67	
Each parent's percentage of Income			31.3%	68.8%	
Each parent's percentage share of monthly Child Tax Credits			\$ 52.17	\$ 114.67	
Monthly Value of child tax credit benefits received by Father			\$ -		
Father's child tax benefit share not received			\$ (114.67)		
<b>Monthly Adjustment in Father's child support obligation</b>					\$ (114.67)
<b>ADJUSTMENTS BASED ON CHILD(REN)'S CUSTODIAN</b>					
<b><u>Head of Household (HOH) Benefit</u></b>					
Does custodian file as HOH?	YES				
Value of extra Kansas exemption	\$ 2,250.00				
Custodian's marginal Kansas rate	4.6%				
Annual tax savings to Custodian	103.50				
Monthly tax savings to Custodian	8.63	0.00	8.63	8.63	
Each parent's Percentage of Income			31.3%	68.8%	
Each parent's share of tax savings from HOH benefit			\$ 2.70	\$ 5.93	
Monthly Value of HOH benefits received by Non-custodian			\$ -		
<b>Monthly Adjustment in Father's child support obligation</b>					\$ 5.93 (5.93)
<b><u>Standard Deduction (SD) Benefit [Only available if custodian files as HOH]</u></b>					
(Increase in Standard deduction for Custodian)					
<b><u>Federal Standard Deduction Increase for HOH filer</u></b>	3,000.00				
Custodian's marginal Federal rate	15.0%				
Custodian's annual tax savings	450.00				
<b><u>KS Standard Deduction Increase for HOH filer [Only available if custodian files as HOH]</u></b>	2,500.00				
Custodian's marginal Kansas rate	4.6%				
Custodian's annual tax savings	115.00				
<b>Total annual SD tax savings to custodian (Federal and Kansas)</b>	565.00				
Custodian's monthly tax savings (1/12 of annual savings)	47.08	0.00	47.08	47.08	
Each parent's percentage of income			31.3%	68.8%	
Each parent's share of tax savings from Standard Deduction benefit			14.74	32.39	
Monthly Value of SD benefits received by Non-custodian			\$ -		
<b>Monthly Adjustment in Father's child support obligation</b>					\$ 32.39 (32.39)
<b>TOTAL SUGGESTED CHILD SUPPORT ADJUSTMENT</b>					<b>(234.52)</b>

2016 RATES	Federal	Standard	Normal	Phaseout	Available	Parent's	Exemptions	Deductions	Filing	Federal	Federal	Dependent Tax Value	
	AGI	Deduction	Exemption	Offset	Exemption	Exemption	Value	Total	Status	Taxable	Marg. rate	Federal	Monthly
Mother	30,000	9,300	4,050	0	4,050	1	4,050	13,350	H	16,650	15.0%	607.50	50.63
Father	66,000	6,300	4,050	0	4,050	1	4,050	10,350	S	55,650	25.0%	1,012.50	84.38
	Kansas	KS Standard	Normal		Add'l HOH	Parent's	Exemptions	Deductions	Filing	Kansas	Kansas	Kansas	Monthly
	AGI *	Deduction	Exemption		Exemption	Exemption	Value	Total	Status	Taxable	Marg. rate	Value	Value
Mother	30,000	5,500	2,250	Not	1	2	4,500	10,000	H	20,000	4.6%	103.50	8.63
Father	66,000	3,000	2,250	applicable	0	1	2,250	5,250	S	60,750	4.6%	103.50	8.63
	Annual	Monthly			Federal	Projected Taxes			Effective				
	Value	Value				Kansas	Total	Monthly	Rate				
Mother	711.00	59.25		Mother	1,840.00	635.00	2,475.00	206.25	8.25%				
Father	1,116.00	93.00		Father	9,683.75	2,509.50	12,193.25	1,016.10	18.47%				

\*(Excludes profits from small business entities (effective 1/1/2013))

SELF-EMPLOYED TAX CALCULATION

- 1 Gross Income from Self-Employment
- 2 Deductible Business Expenses
- 3 Net SE Income
- 4 SE Income factor
- 5 Actual Net Earnings (IRS Sch. SE line 4)
- 6 Self-Employment Tax Ceiling Amount
- 7 Wages and other income subject to FICA and MC tax
- 8 Remaining SE Tax Ceiling Amount
- 9 SE Income subject to Social Security tax (smaller of 5 or 8)
- 10 Social Security tax rate
- 12 Social Security tax (line 8 times line 9)
- 13 SE Income subject to Medicare tax
- 14 Medicare tax rate
- 15 Medicare tax (line 5 times line 9)
- 16 SE Tax
- 17 Additional SE tax (the half in excess of FICA rate)
- 18 SE expense Incl additional SE tax
- 19 Net SE Income after tax

	Mother	Father
1	0	0
2	0	0
3	0	0
4	92.35%	92.35%
5	0	0
6	118,500	118,500
7	30,000	66,000
8	88,500	52,500
9	0	0
10	12.4%	12.4%
12	0	0
13	0	0
14	2.9%	2.9%
15	0	0
16	0	0
17	0	0
18	0	0
19	0	0

<b>CHILD CARE TAX CREDIT WORKSHEET</b>
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	Mother	Father
A. The actual monthly work-related child care costs of each parent for the eligible children who are the subject of this proceeding.	\$ -	\$ -
B. The lesser of parent's Earned Income, Actual Costs, or (with one eligible child, \$250; with two or more eligible children, \$500)	\$ -	\$ -
C. The Adjusted Gross Income (AGI) of each parent .	\$ 30,000	\$ 66,000
D. The tax credit percentage for the gross income of each parent from IRS Pub. 503.	0.0%	20.0%
E. The monthly child care tax credit (Multiply line B by line D).	\$ -	\$ -
F. Total Federal Credit (rounded)	\$ -	\$ -
G. The net work-related child care costs of each parent (Subtract line F from line A.)	\$ -	\$ -

# Equal Parenting Time Worksheet

(File With Child Support Worksheet  
If Equal Parenting Time Formula Requested)

(Note: References like "Line F.3" are to lines shown on the Child Support Worksheet.  
References to "line 9" are to the lines on this EPT worksheet)

Step #	Line	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	860
	2	Enter the lower amount of the adjusted subtotal from Line F.3	684
	3	Subtract line 2 from line 1 and enter the result here	176
	4	Multiply line 3 by 50% (.5) and enter the result here	88
Step 2	5	Enter the total from Line D.1 (Child Support Income)	8,000
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	1,544
	7	If the parents each provide clothing for the children, go to line 8, if not, go to line 9	
Step 2.a	8	If the amount on line 5 is: A) equal to or less than \$4,690, enter 10% (.10). B) greater than \$4,690 but less than \$8,125, enter 12% (.12). C) equal to or greater than \$8,125 enter 15% (.15), and go to line 10.	
Step 2.b	9	If the amount on line 5 is: A) equal to or less than \$4,690, enter 13% (.13). B) greater than \$4,690 but less than \$8,125, enter 15% (.15). C) equal to or greater than \$8,125 enter 18% (.18), and go to line 10	15%
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	232
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct A) The parent with the lower adjusted obligation on Line F.3 of the child support worksheet, go to line 12 B) The parent with the higher adjusted obligation on Line F.3 of the child support worksheet, go to line 14	
Step 3.a	12	Add line 4 and line 10 and enter the result here.	320
	13	Enter the amount on Line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3	
Step 3.b	14	Subtract line 10 from line 4, and enter the result here.	
	15	Enter the amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	