

First Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

ENGROSSED

*This Version Includes All Amendments Adopted
on Second Reading in the House of Introduction*

LLS NO. 25-0239.01 Shelby Ross x4510

HOUSE BILL 25-1159

HOUSE SPONSORSHIP

English and Joseph,

SENATE SPONSORSHIP

Mullica and Bright,

House Committees

Health & Human Services
Appropriations

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE CHILD SUPPORT COMMISSION'S LEGISLATIVE
102 RECOMMENDATIONS, AND, IN CONNECTION THEREWITH, MAKING
103 AN APPROPRIATION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill implements the legislative recommendations of the child support commission by updating the child support guidelines schedule, updating the monthly incomes eligible for a reduced low-income adjustment, and replacing the current parenting time credit with a formula that provides parents credit for all overnights spent with that parent.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

HOUSE
Amended 2nd Reading
April 24, 2025

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 14-10-114, **amend**
3 (8)(c)(IV) as follows:

4 **14-10-114. Spousal maintenance - advisory guidelines -**
5 **legislative declaration - definitions. (8) Definitions.** As used in this
6 section, unless the context otherwise requires:

7 (c) (IV) If a party is voluntarily unemployed or underemployed,
8 maintenance ~~shall~~ MUST be calculated based on a determination of
9 potential income; except that a determination of potential income ~~shall~~
10 MUST not be made for a party who is physically or mentally incapacitated
11 or is caring for a child under the age of ~~thirty~~ TWENTY-FOUR months for
12 whom the parties owe a joint legal responsibility or for an incarcerated
13 parent sentenced to ~~one year~~ ONE HUNDRED EIGHTY DAYS or more.

14 **SECTION 2.** In Colorado Revised Statutes, 14-10-115, **amend**
15 (2)(a), (3)(h), (3)(i), (5)(a) introductory portion, (5)(a)(III)(B), (5)(a)(IV),
16 (7)(a), (8)(a), (8)(b), (8)(c), (10)(h), (11)(c)(II), (12), and (13)(a)(III);
17 **repeal (8)(g); repeal and reenact, with amendments, (7)(b); and add**
18 **(3)(g.5) and (8)(h) as follows:**

19 **14-10-115. Child support guidelines - purpose - determination**
20 **of income - schedule of basic child support obligations - adjustments**
21 **to basic child support - additional guidelines - child support**
22 **commission - definitions. (2) Duty of support - factors to consider.**
23 (a) In a proceeding for dissolution of marriage, legal separation,
24 maintenance, or child support, the court ~~may~~ SHALL, TO THE EXTENT
25 ALLOWABLE WITHIN THE COURT'S JURISDICTION, ENTER AN order
26 DIRECTING either or both parents owing a duty of support to a child of the

1 marriage to pay an amount reasonable or necessary for the child's support
2 and may order an amount determined to be reasonable under the
3 circumstances for a time period that occurred after the date of the parties'
4 physical separation or the filing of the petition or service upon the
5 respondent, whichever date is latest, and prior to the month the child
6 support obligation begins, without regard to marital misconduct.

7 (3) **Definitions.** As used in this section, unless the context
8 otherwise requires:

9 (g.5) "SELF-SUPPORT RESERVE" MEANS AN AMOUNT EQUAL TO THE
10 STATE HOURLY MINIMUM WAGE MULTIPLIED BY TWENTY-NINE HOURS PER
11 WEEK, MULTIPLIED BY FIFTY WEEKS PER YEAR, DIVIDED BY TWELVE
12 MONTHS.

13 (h) "Shared physical care", for the purposes of the child support
14 guidelines and schedule of basic child support obligations specified in
15 this section, and as further specified in ~~paragraph (b) of subsection (8)~~
16 SUBSECTION (8)(b) of this section, means that each parent keeps the
17 children ~~overnight for more than ninety-two overnights~~ FOR AT LEAST ONE
18 OVERNIGHT each year and that both parents contribute to the expenses of
19 the children in addition to the payment of child support.

20 (i) "Split physical care", for the purposes of the child support
21 guidelines and schedule of basic child support obligations specified in
22 this section, and as further specified in ~~paragraph (c) of subsection (8)~~
23 SUBSECTION (8)(c) of this section, means that each parent has physical
24 care of at least one of the children by means of that child or children
25 residing with that parent ~~the majority~~ MORE THAN FIFTY PERCENT of the
26 time.

27 (5) **Determination of income.** (a) For the purposes of the child

1 support guidelines and schedule of basic child support obligations
2 specified in this section, the gross income of each parent ~~shall be~~ IS
3 determined according to the following guidelines:

4 (III) (B) "Ordinary and necessary expenses" does not include
5 amounts allowable by the internal revenue service for the accelerated
6 component of depreciation expenses or investment tax credits or any
7 other business expenses determined by the court to be inappropriate for
8 determining gross income for purposes of calculating child support;
9 EXCEPT THAT, THE COURT MAY CONSIDER STRAIGHT-LINE DEPRECIATION,
10 IF APPROPRIATE, EVEN IF ACCELERATED DEPRECIATION WAS USED IN THE
11 PARTY'S INCOME TAX FORMS.

12 (IV) If a preexisting court-ordered alimony or maintenance
13 obligation actually ~~received~~ PAID by a party does not involve the same
14 parties as the child support calculation and is not deductible for federal
15 income tax purposes by that party, then the amount of preexisting
16 court-ordered alimony or maintenance that is deducted from that party's
17 gross income is the amount actually ~~received~~ PAID by that party multiplied
18 by 1.25.

19 (7) **Schedule of basic child support obligations.** (a) (I) The
20 basic child support obligation ~~shall~~ MUST be determined using the
21 schedule of basic child support obligations contained in ~~paragraph (b) of~~
22 ~~this subsection (7)~~ SUBSECTION (7)(b) OF THIS SECTION. The basic child
23 support obligation ~~shall~~ MUST be divided between the parents in
24 proportion to ~~their~~ EACH PARENT'S adjusted gross ~~incomes~~ INCOME.

25 (II) ~~(A)~~ For A combined gross income that falls between amounts
26 shown in the schedule of basic child support obligations, basic child
27 support amounts ~~shall~~ MUST be interpolated. ~~The category entitled~~

1 ~~"number of children due support" in the schedule of basic child support~~
2 ~~obligations shall have the meaning defined in subsection (3) of this~~
3 ~~section.~~

4 (III) (A) IN ANY CIRCUMSTANCE IN WHICH THE OBLIGOR'S
5 MONTHLY ADJUSTED GROSS INCOME IS LESS THAN OR EQUAL TO SIX
6 HUNDRED FIFTY DOLLARS, REGARDLESS OF THE MONTHLY ADJUSTED
7 GROSS INCOME OF THE OBLIGEE, THE COURT SHALL ORDER THE OBLIGOR
8 TO PAY THE MINIMUM MONTHLY ORDER AMOUNT IN CHILD SUPPORT. THE
9 MINIMUM ORDER AMOUNT IS TEN DOLLARS PER MONTH, REGARDLESS OF
10 THE NUMBER OF CHILDREN BETWEEN THE PARTIES. IF, AS A RESULT OF
11 SHARED PARENTING TIME, THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY
12 CHILD SUPPORT OBLIGATION IS LESS THAN TEN DOLLARS THEN THE
13 TEN-DOLLAR MINIMUM MONTHLY ORDER AMOUNT DOES NOT APPLY AND
14 THE PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT OBLIGATION APPLIES.

15 (B) In circumstances in which the obligor's monthly adjusted
16 gross income is less than ~~one thousand five hundred dollars~~ OR EQUAL TO
17 THE SELF-SUPPORT RESERVE but more than six hundred fifty dollars, the
18 ~~obligor is required to pay a child support payment of~~ OBLIGOR'S BASIC
19 CHILD SUPPORT OBLIGATION IS REDUCED TO fifty dollars per month for
20 one child, seventy dollars per month for two children, ninety dollars per
21 month for three children, one hundred ten dollars per month for four
22 children, one hundred thirty dollars per month for five children, and one
23 hundred fifty dollars per month for six or more children. ~~The minimum~~
24 ~~order amount shall not apply when each parent keeps the children more~~
25 ~~than ninety-two overnights each year as defined in subsection (3)(h) of~~
26 ~~this section. In no case, however, shall the amount of child support~~
27 ~~ordered to be paid exceed the amount of child support that would~~

1 ~~otherwise be ordered to be paid if the parents did not share physical~~
2 ~~custody.~~ THE REDUCED LOW-INCOME ADJUSTMENT DOES NOT APPLY IF, AS
3 A RESULT OF SHARED PARENTING TIME, THE ADJUSTMENT IS GREATER
4 THAN THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT
5 OBLIGATION CALCULATED PURSUANT TO THE CHILD SUPPORT GUIDELINES.
6 THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT WITH SHARED
7 PHYSICAL CARE MUST NOT EXCEED THE AMOUNT OWED BY THAT SAME
8 PARENT IF THE PARENT HAD NO OVERNIGHTS.

9 (C) For an obligor with an adjusted gross income that is less than
10 or equal to ~~one thousand five hundred dollars~~ THE SELF-SUPPORT RESERVE
11 but more than six hundred fifty dollars, the obligor's ~~child support~~
12 ~~amount, as determined~~ BASIC CHILD SUPPORT OBLIGATION AS REDUCED BY
13 THE LOW-INCOME ADJUSTMENT pursuant to ~~subsection (7)(a)(II)(B)~~
14 SUBSECTION (7)(a)(III)(B) of this section, must be adjusted pursuant to
15 subsection (11)(c)(III) of this section. The obligor's child support amount
16 may be further adjusted to include a share of the work-related and
17 education-related child care costs, health insurance, extraordinary medical
18 expenses, and other extraordinary adjustments as described in subsections
19 (9), (10), (11)(a), and (11)(b) of this section. However, if at the time the
20 child support obligation is calculated, adjustments made pursuant to
21 subsections (9), (10), (11)(a), and (11)(b) of this section, together with the
22 REDUCED low-income adjustment amount, exceed ~~twenty~~ TEN percent of
23 the obligor's adjusted gross income, the child support obligation must be
24 capped at ~~twenty~~ TEN percent of the obligor's adjusted gross income. ~~The~~
25 ~~low-income adjustment does not apply when each parent keeps the~~
26 ~~children more than ninety-two overnights each year as defined in~~
27 ~~subsection (8) of this section. In no case, however, shall the amount of~~

1 child support ordered to be paid exceed the amount of child support that
2 would otherwise be ordered to be paid if the parents did not share
3 physical custody. THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT
4 WITH SHARED PARENTING TIME MUST NOT EXCEED THE AMOUNT OWED BY
5 THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.

6 (D) In any circumstance in which the obligor's monthly adjusted
7 gross income is less than or equal to six hundred fifty dollars, regardless
8 of the monthly adjusted gross income of the obligee, the obligor must be
9 ordered to pay the minimum monthly order amount in child support. The
10 minimum order amount is ten dollars per month, regardless of the number
11 of children between these parties. The ten-dollar minimum monthly order
12 amount is not adjusted by the number of the obligor's overnights with
13 children.

14 (E) The judge may use discretion to determine child support in
15 circumstances where combined adjusted gross income exceeds the
16 uppermost levels of the schedule of basic child support obligations;
17 except that the presumptive basic child support obligation shall not be
18 less than it would be based on the highest level of adjusted gross income
19 set forth in the schedule of basic child support obligations.

20 (IV) THE FINAL PRESUMPTIVE CHILD SUPPORT OBLIGATION,
21 INCLUDING ADJUSTMENTS MADE PURSUANT TO SUBSECTIONS (9), (10),
22 (11)(a), (11)(b), AND (11)(c)(III) OF THIS SECTION, MUST NOT EXCEED
23 TWENTY PERCENT OF THE OBLIGOR'S ADJUSTED GROSS INCOME IF THE
24 OBLIGOR'S MONTHLY ADJUSTED GROSS INCOME IS ABOVE THE
25 SELF-SUPPORT RESERVE AND LESS THAN OR EQUAL TO THE STATE MINIMUM
26 WAGE MULTIPLIED BY FORTY HOURS, MULTIPLIED BY FIFTY-TWO WEEKS A
27 YEAR, DIVIDED BY TWELVE MONTHS. THE AMOUNT OF CHILD SUPPORT

1 OWED BY A PARENT WITH SHARED PHYSICAL CARE MUST NOT EXCEED THE
2 AMOUNT OWED BY THAT SAME PARENT IF THE PARENT HAD NO
3 OVERNIGHTS.

4 (V) (A) FOR AN OBLIGOR WITH AN ADJUSTED GROSS INCOME THAT
5 IS ABOVE THE SELF-SUPPORT RESERVE, THE OBLIGOR'S BASIC CHILD
6 SUPPORT OBLIGATION MUST BE ADJUSTED BY DEDUCTING THE
7 SELF-SUPPORT RESERVE AMOUNT FROM THE OBLIGOR'S ADJUSTED GROSS
8 INCOME. THE DIFFERENCE CALCULATED MUST BE EQUAL TO EIGHTY
9 PERCENT OF THE DIFFERENCE FOR ONE CHILD, EIGHTY-FIVE PERCENT OF
10 THE DIFFERENCE FOR TWO CHILDREN, EIGHTY-NINE PERCENT OF THE
11 DIFFERENCE FOR THREE CHILDREN, NINETY-TWO PERCENT OF THE
12 DIFFERENCE FOR FOUR CHILDREN, NINETY-FOUR PERCENT OF THE
13 DIFFERENCE FOR FIVE CHILDREN, AND NINETY-FIVE PERCENT OF THE
14 DIFFERENCE FOR SIX OR MORE CHILDREN.

15 (B) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO
16 SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS LESS THAN THE REDUCED
17 LOW-INCOME ADJUSTMENT CALCULATED PURSUANT TO SUBSECTION
18 (7)(a)(III)(A) OF THIS SECTION, THE OBLIGOR'S BASIC CHILD SUPPORT
19 OBLIGATION IS EQUAL TO THE REDUCED LOW-INCOME ADJUSTMENT.

20 (C) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO
21 SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS MORE THAN THE REDUCED
22 LOW-INCOME ADJUSTMENT CALCULATED PURSUANT TO SUBSECTION
23 (7)(a)(III)(A) OF THIS SECTION BUT LESS THAN THE SCHEDULE OF BASIC
24 CHILD SUPPORT OBLIGATION, THE OBLIGOR'S BASIC CHILD SUPPORT
25 OBLIGATION IS EQUAL TO THE AMOUNT CALCULATED PURSUANT TO
26 SUBSECTION (7)(a)(V)(A) OF THIS SECTION.

27 (D) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO

1 SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS EQUAL TO OR MORE THAN
 2 THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION, THE AMOUNT LISTED
 3 IN THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION APPLIES.

4 (VI) IN ADDITION TO THE ADJUSTMENTS DESCRIBED IN THIS
 5 SUBSECTION (7)(a), THE OBLIGOR'S CHILD SUPPORT AMOUNT MUST BE
 6 FURTHER ADJUSTED FOR WORK-RELATED AND EDUCATION-RELATED CHILD
 7 CARE COSTS, HEALTH INSURANCE, EXTRAORDINARY MEDICAL EXPENSES,
 8 AND OTHER EXTRAORDINARY ADJUSTMENTS AS DESCRIBED IN
 9 SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION.

10 (VII) THE JUDGE MAY USE DISCRETION TO DETERMINE CHILD
 11 SUPPORT IN CIRCUMSTANCES WHEN THE COMBINED ADJUSTED GROSS
 12 INCOME EXCEEDS THE UPPERMOST LEVELS OF THE SCHEDULE OF BASIC
 13 CHILD SUPPORT OBLIGATIONS; EXCEPT THAT THE PRESUMPTIVE BASIC
 14 CHILD SUPPORT OBLIGATION MUST NOT BE LESS THAN IT WOULD BE BASED
 15 ON THE HIGHEST LEVEL OF ADJUSTED GROSS INCOME SET FORTH IN THE
 16 SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS.

17 (b) SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS:

18	COMBINED						
19	ADJUSTED						SIX OR
20	GROSS	ONE	TWO	THREE	FOUR	FIVE	MORE
21	INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
22	50	11	17	20	23	25	27
23	100	22	33	40	45	50	54
24	150	33	50	61	68	74	81
25	200	44	67	81	90	99	108
26	250	55	83	101	113	124	135
27	300	66	100	121	135	149	162
28	350	77	117	141	158	174	189
29	400	87	133	161	180	198	215
30	450	98	149	180	201	221	241
31	500	108	165	199	223	245	266
32	550	119	181	219	244	269	292
33	600	129	197	238	266	292	318
34	650	140	213	257	287	316	343
35	700	150	228	276	308	339	369
36	750	160	244	295	330	363	395

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	800	171	260	315	351	387	420
2	850	181	276	334	373	410	446
3	900	192	292	353	394	434	471
4	950	202	308	372	416	457	497
5	1000	213	324	391	437	481	523
6	1050	223	340	411	459	505	548
7	1100	234	356	430	480	528	574
8	1150	244	371	449	502	552	600
9	1200	253	386	466	521	573	623
10	1250	263	400	483	540	594	645
11	1300	272	414	500	559	615	668
12	1350	281	428	517	578	636	691
13	1400	290	442	534	597	657	714
14	1450	300	456	551	616	678	736
15	1500	309	470	568	635	698	759
16	1550	318	484	585	654	719	782
17	1600	327	498	602	673	740	805
18	1650	337	512	620	692	761	827
19	1700	346	527	637	711	782	850
20	1750	355	541	654	730	803	873
21	1800	364	555	671	749	824	896
22	1850	374	569	688	768	845	918
23	1900	383	583	705	787	866	941
24	1950	392	597	722	806	887	964
25	2000	401	611	739	825	908	987
26	2050	411	625	756	844	929	1009
27	2100	420	639	772	863	949	1032
28	2150	429	653	789	881	970	1054
29	2200	438	666	806	900	990	1076
30	2250	447	680	822	918	1010	1098
31	2300	456	694	839	937	1031	1120
32	2350	465	708	855	956	1051	1143
33	2400	474	721	872	974	1071	1165
34	2450	483	735	889	993	1092	1187
35	2500	492	749	905	1011	1112	1209
36	2550	501	763	922	1030	1133	1231
37	2600	510	776	938	1048	1153	1253
38	2650	519	790	955	1067	1173	1275
39	2700	528	804	972	1085	1194	1298
40	2750	537	817	988	1104	1214	1320
41	2800	546	831	1005	1122	1235	1342
42	2850	555	845	1021	1141	1255	1364
43	2900	564	859	1038	1159	1275	1386
44	2950	573	872	1055	1178	1296	1408
45	3000	582	886	1071	1196	1316	1431
46	3050	591	900	1088	1215	1336	1453
47	3100	600	913	1104	1234	1357	1475
48	3150	609	927	1121	1252	1377	1497

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	3200	618	941	1137	1271	1398	1519
2	3250	627	955	1154	1289	1418	1541
3	3300	636	968	1171	1308	1438	1564
4	3350	645	982	1187	1326	1459	1586
5	3400	654	996	1204	1345	1479	1608
6	3450	663	1010	1220	1363	1500	1630
7	3500	672	1023	1237	1382	1520	1652
8	3550	681	1037	1254	1400	1540	1674
9	3600	690	1051	1270	1419	1561	1696
10	3650	699	1064	1287	1437	1581	1719
11	3700	708	1078	1303	1456	1601	1741
12	3750	717	1092	1320	1474	1622	1763
13	3800	726	1106	1337	1493	1642	1785
14	3850	735	1119	1353	1511	1663	1807
15	3900	744	1133	1370	1530	1683	1829
16	3950	753	1147	1386	1549	1703	1852
17	4000	762	1161	1403	1567	1724	1874
18	4050	771	1173	1417	1583	1742	1893
19	4100	780	1185	1431	1598	1758	1911
20	4150	789	1197	1445	1614	1775	1930
21	4200	798	1209	1458	1629	1792	1948
22	4250	807	1221	1472	1644	1809	1966
23	4300	816	1232	1486	1659	1825	1984
24	4350	825	1244	1499	1675	1842	2002
25	4400	834	1256	1513	1690	1859	2020
26	4450	843	1268	1526	1705	1875	2039
27	4500	852	1280	1540	1720	1892	2057
28	4550	861	1292	1554	1735	1909	2075
29	4600	870	1304	1567	1751	1926	2093
30	4650	879	1316	1581	1766	1942	2111
31	4700	888	1328	1596	1783	1961	2131
32	4750	896	1342	1612	1800	1980	2152
33	4800	904	1355	1627	1818	1999	2173
34	4850	912	1368	1643	1835	2019	2194
35	4900	920	1381	1658	1852	2037	2214
36	4950	927	1393	1672	1867	2054	2233
37	5000	934	1404	1685	1882	2071	2251
38	5050	941	1416	1699	1898	2087	2269
39	5100	948	1427	1713	1913	2104	2287
40	5150	955	1439	1726	1928	2121	2306
41	5200	962	1450	1740	1943	2138	2324
42	5250	969	1462	1754	1959	2155	2342
43	5300	977	1473	1767	1974	2171	2360
44	5350	984	1485	1781	1989	2188	2379
45	5400	990	1496	1794	2004	2204	2396
46	5450	996	1504	1804	2015	2216	2409
47	5500	1002	1513	1814	2026	2229	2423
48	5550	1008	1522	1824	2038	2241	2436

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	5600	1013	1530	1834	2049	2254	2450
2	5650	1019	1539	1845	2060	2266	2464
3	5700	1025	1547	1855	2072	2279	2477
4	5750	1031	1556	1865	2083	2292	2491
5	5800	1036	1565	1875	2095	2304	2504
6	5850	1042	1573	1885	2106	2317	2518
7	5900	1048	1582	1896	2117	2329	2532
8	5950	1054	1590	1906	2129	2342	2545
9	6000	1060	1599	1916	2140	2354	2559
10	6050	1065	1608	1926	2151	2367	2573
11	6100	1071	1616	1936	2163	2379	2586
12	6150	1076	1624	1946	2173	2391	2598
13	6200	1080	1629	1951	2180	2398	2606
14	6250	1083	1634	1957	2186	2405	2614
15	6300	1087	1639	1963	2193	2412	2622
16	6350	1091	1644	1969	2199	2419	2629
17	6400	1094	1650	1974	2205	2426	2637
18	6450	1098	1655	1980	2212	2433	2645
19	6500	1101	1660	1986	2218	2440	2652
20	6550	1105	1665	1992	2225	2447	2660
21	6600	1108	1670	1998	2231	2454	2668
22	6650	1112	1675	2003	2238	2461	2676
23	6700	1115	1680	2009	2244	2469	2683
24	6750	1119	1685	2015	2251	2476	2691
25	6800	1122	1690	2021	2257	2483	2699
26	6850	1126	1695	2026	2264	2490	2707
27	6900	1129	1700	2032	2269	2496	2714
28	6950	1133	1704	2035	2273	2500	2718
29	7000	1136	1708	2038	2276	2504	2722
30	7050	1139	1711	2041	2279	2507	2726
31	7100	1142	1715	2044	2283	2511	2730
32	7150	1145	1719	2047	2286	2515	2734
33	7200	1149	1722	2050	2290	2518	2738
34	7250	1152	1726	2053	2293	2522	2742
35	7300	1155	1730	2056	2296	2526	2746
36	7350	1158	1733	2059	2300	2530	2750
37	7400	1161	1737	2062	2303	2533	2754
38	7450	1165	1741	2065	2306	2537	2758
39	7500	1168	1744	2068	2310	2541	2762
40	7550	1171	1748	2071	2313	2544	2766
41	7600	1174	1752	2074	2316	2548	2770
42	7650	1178	1756	2078	2321	2553	2775
43	7700	1182	1763	2088	2332	2565	2788
44	7750	1187	1771	2098	2343	2577	2801
45	7800	1191	1778	2107	2354	2589	2815
46	7850	1195	1786	2117	2365	2602	2828
47	7900	1200	1793	2127	2376	2614	2841
48	7950	1204	1801	2137	2387	2626	2855

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	8000	1209	1808	2147	2398	2638	2868
2	8050	1213	1816	2157	2410	2651	2881
3	8100	1218	1823	2167	2421	2663	2894
4	8150	1222	1831	2177	2432	2675	2908
5	8200	1227	1838	2187	2443	2687	2921
6	8250	1231	1846	2197	2454	2699	2934
7	8300	1236	1853	2207	2465	2712	2948
8	8350	1240	1861	2217	2476	2724	2961
9	8400	1244	1868	2226	2487	2735	2973
10	8450	1247	1871	2229	2489	2738	2977
11	8500	1250	1874	2231	2492	2741	2980
12	8550	1253	1877	2234	2495	2745	2983
13	8600	1255	1881	2236	2498	2748	2987
14	8650	1258	1884	2239	2501	2751	2990
15	8700	1261	1887	2241	2504	2754	2993
16	8750	1263	1890	2244	2506	2757	2997
17	8800	1266	1893	2246	2509	2760	3000
18	8850	1269	1896	2249	2512	2763	3004
19	8900	1272	1899	2251	2515	2766	3007
20	8950	1274	1902	2254	2518	2769	3010
21	9000	1277	1905	2256	2520	2772	3014
22	9050	1280	1909	2259	2523	2776	3017
23	9100	1282	1912	2261	2526	2779	3020
24	9150	1285	1915	2264	2529	2782	3024
25	9200	1289	1920	2269	2534	2788	3030
26	9250	1292	1924	2274	2540	2794	3037
27	9300	1296	1929	2279	2545	2800	3043
28	9350	1300	1934	2284	2551	2806	3050
29	9400	1303	1939	2288	2556	2812	3056
30	9450	1307	1944	2293	2562	2818	3063
31	9500	1311	1948	2298	2567	2824	3069
32	9550	1314	1953	2303	2572	2830	3076
33	9600	1318	1958	2308	2578	2836	3082
34	9650	1322	1963	2313	2583	2842	3089
35	9700	1325	1968	2318	2589	2848	3095
36	9750	1329	1972	2322	2594	2854	3102
37	9800	1333	1977	2327	2600	2860	3108
38	9850	1336	1982	2332	2605	2866	3115
39	9900	1340	1987	2337	2611	2872	3121
40	9950	1345	1993	2344	2618	2880	3130
41	10000	1350	2001	2352	2628	2890	3142
42	10050	1355	2008	2361	2637	2901	3153
43	10100	1361	2016	2369	2646	2911	3164
44	10150	1366	2024	2378	2656	2922	3176
45	10200	1372	2031	2386	2665	2932	3187
46	10250	1377	2039	2395	2675	2942	3198
47	10300	1383	2047	2403	2684	2953	3210
48	10350	1388	2054	2412	2694	2963	3221

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	10400	1394	2062	2420	2703	2973	3232
2	10450	1399	2070	2429	2713	2984	3243
3	10500	1404	2077	2437	2722	2994	3255
4	10550	1410	2085	2445	2732	3005	3266
5	10600	1415	2092	2454	2741	3015	3277
6	10650	1421	2100	2462	2750	3025	3289
7	10700	1426	2108	2471	2760	3036	3300
8	10750	1432	2115	2479	2769	3046	3311
9	10800	1437	2123	2488	2779	3057	3323
10	10850	1443	2131	2496	2788	3067	3334
11	10900	1448	2138	2505	2798	3077	3345
12	10950	1453	2146	2513	2807	3088	3357
13	11000	1459	2154	2522	2817	3098	3368
14	11050	1464	2161	2530	2826	3109	3379
15	11100	1469	2169	2539	2836	3119	3390
16	11150	1473	2175	2547	2845	3130	3402
17	11200	1477	2182	2556	2855	3140	3413
18	11250	1481	2188	2564	2864	3151	3425
19	11300	1485	2195	2573	2874	3161	3436
20	11350	1489	2201	2581	2883	3171	3447
21	11400	1493	2208	2590	2893	3182	3459
22	11450	1497	2214	2598	2902	3192	3470
23	11500	1501	2221	2607	2912	3203	3482
24	11550	1505	2228	2615	2921	3213	3493
25	11600	1509	2234	2624	2931	3224	3504
26	11650	1513	2241	2632	2940	3234	3516
27	11700	1517	2247	2641	2950	3245	3527
28	11750	1521	2254	2649	2959	3255	3538
29	11800	1525	2260	2658	2969	3266	3550
30	11850	1529	2267	2666	2978	3276	3561
31	11900	1533	2273	2675	2988	3287	3573
32	11950	1537	2280	2683	2997	3297	3584
33	12000	1541	2287	2692	3007	3308	3595
34	12050	1545	2293	2701	3016	3318	3607
35	12100	1549	2300	2709	3026	3329	3618
36	12150	1553	2306	2718	3036	3339	3630
37	12200	1557	2313	2726	3045	3350	3641
38	12250	1561	2319	2735	3055	3360	3652
39	12300	1564	2324	2739	3060	3366	3659
40	12350	1567	2328	2744	3065	3372	3665
41	12400	1570	2332	2749	3070	3377	3671
42	12450	1573	2337	2754	3076	3383	3678
43	12500	1576	2341	2758	3081	3389	3684
44	12550	1579	2345	2763	3086	3395	3690
45	12600	1583	2349	2768	3092	3401	3697
46	12650	1586	2354	2772	3097	3406	3703
47	12700	1589	2358	2777	3102	3412	3709
48	12750	1592	2362	2782	3107	3418	3715

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	12800	1595	2367	2787	3113	3424	3722
2	12850	1598	2371	2791	3118	3430	3728
3	12900	1601	2375	2796	3123	3436	3734
4	12950	1604	2380	2801	3129	3441	3741
5	13000	1607	2384	2806	3134	3447	3747
6	13050	1610	2388	2810	3139	3453	3753
7	13100	1614	2393	2815	3144	3459	3760
8	13150	1617	2397	2820	3150	3465	3766
9	13200	1620	2401	2824	3155	3470	3772
10	13250	1623	2406	2829	3160	3476	3779
11	13300	1626	2410	2834	3166	3482	3785
12	13350	1629	2414	2839	3171	3488	3791
13	13400	1633	2419	2844	3177	3494	3798
14	13450	1637	2425	2850	3183	3502	3806
15	13500	1641	2430	2856	3190	3509	3814
16	13550	1646	2436	2862	3197	3516	3822
17	13600	1650	2442	2868	3203	3524	3830
18	13650	1654	2448	2874	3210	3531	3838
19	13700	1659	2454	2880	3217	3538	3846
20	13750	1663	2460	2886	3223	3546	3854
21	13800	1667	2465	2892	3230	3553	3862
22	13850	1672	2471	2898	3237	3560	3870
23	13900	1676	2477	2904	3243	3568	3878
24	13950	1681	2483	2910	3250	3575	3886
25	14000	1685	2489	2916	3257	3583	3894
26	14050	1689	2495	2922	3264	3590	3902
27	14100	1694	2500	2928	3270	3597	3910
28	14150	1698	2506	2934	3277	3605	3918
29	14200	1703	2512	2940	3284	3612	3926
30	14250	1707	2518	2946	3290	3619	3934
31	14300	1711	2524	2952	3297	3627	3942
32	14350	1716	2529	2958	3304	3634	3950
33	14400	1720	2535	2964	3310	3641	3958
34	14450	1724	2541	2970	3317	3649	3966
35	14500	1729	2547	2976	3324	3656	3974
36	14550	1733	2553	2982	3331	3664	3982
37	14600	1738	2559	2988	3337	3671	3990
38	14650	1742	2564	2994	3344	3678	3998
39	14700	1746	2570	3000	3351	3686	4006
40	14750	1751	2576	3006	3357	3693	4014
41	14800	1755	2582	3012	3364	3700	4022
42	14850	1759	2586	3016	3369	3706	4028
43	14900	1761	2590	3019	3373	3710	4033
44	14950	1764	2593	3023	3376	3714	4037
45	15000	1767	2597	3026	3380	3718	4042
46	15050	1770	2600	3029	3384	3722	4046
47	15100	1773	2604	3033	3388	3726	4051
48	15150	1775	2607	3036	3391	3731	4055

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	15200	1778	2611	3040	3395	3735	4060
2	15250	1781	2614	3043	3399	3739	4064
3	15300	1784	2618	3046	3403	3743	4069
4	15350	1786	2621	3050	3406	3747	4073
5	15400	1789	2625	3053	3410	3751	4077
6	15450	1792	2628	3056	3414	3755	4082
7	15500	1795	2632	3060	3418	3759	4086
8	15550	1798	2635	3063	3421	3763	4091
9	15600	1800	2639	3066	3425	3768	4095
10	15650	1803	2642	3070	3429	3772	4100
11	15700	1806	2646	3073	3433	3776	4104
12	15750	1809	2649	3076	3436	3780	4109
13	15800	1812	2653	3080	3440	3784	4113
14	15850	1814	2656	3083	3444	3788	4118
15	15900	1817	2660	3086	3448	3792	4122
16	15950	1820	2663	3090	3451	3796	4127
17	16000	1823	2667	3093	3455	3801	4131
18	16050	1825	2670	3096	3459	3805	4136
19	16100	1828	2674	3100	3463	3809	4140
20	16150	1831	2677	3103	3466	3813	4145
21	16200	1834	2681	3107	3470	3817	4149
22	16250	1837	2686	3112	3476	3823	4156
23	16300	1843	2693	3121	3486	3834	4168
24	16350	1847	2701	3129	3495	3845	4179
25	16400	1852	2707	3137	3504	3855	4190
26	16450	1857	2714	3145	3513	3864	4201
27	16500	1861	2721	3153	3522	3874	4211
28	16550	1866	2728	3161	3531	3884	4222
29	16600	1870	2735	3169	3540	3894	4233
30	16650	1875	2741	3177	3549	3904	4243
31	16700	1879	2748	3185	3558	3913	4254
32	16750	1884	2755	3193	3566	3923	4264
33	16800	1888	2761	3201	3575	3933	4275
34	16850	1893	2768	3208	3584	3942	4285
35	16900	1897	2775	3216	3593	3952	4296
36	16950	1902	2781	3224	3601	3962	4306
37	17000	1906	2788	3232	3610	3971	4317
38	17050	1911	2795	3240	3619	3981	4327
39	17100	1915	2801	3248	3628	3990	4338
40	17150	1920	2808	3256	3636	4000	4348
41	17200	1924	2815	3263	3645	4010	4359
42	17250	1929	2821	3271	3654	4019	4369
43	17300	1933	2828	3279	3663	4029	4380
44	17350	1938	2835	3287	3672	4039	4390
45	17400	1942	2841	3295	3680	4048	4401
46	17450	1947	2848	3303	3689	4058	4411
47	17500	1951	2855	3311	3698	4068	4422
48	17550	1956	2861	3318	3707	4077	4432

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	17600	1960	2868	3326	3715	4087	4443
2	17650	1965	2875	3334	3724	4097	4453
3	17700	1969	2881	3342	3733	4106	4464
4	17750	1974	2888	3350	3742	4116	4474
5	17800	1978	2895	3358	3751	4126	4484
6	17850	1983	2901	3366	3759	4135	4495
7	17900	1987	2908	3373	3768	4145	4505
8	17950	1992	2915	3381	3777	4155	4516
9	18000	1996	2921	3389	3786	4164	4526
10	18050	2001	2928	3397	3794	4174	4537
11	18100	2005	2935	3405	3803	4183	4547
12	18150	2010	2941	3413	3812	4193	4558
13	18200	2014	2948	3420	3821	4203	4568
14	18250	2019	2955	3428	3829	4212	4579
15	18300	2023	2961	3436	3838	4222	4589
16	18350	2028	2968	3444	3847	4232	4600
17	18400	2032	2975	3452	3856	4241	4610
18	18450	2037	2982	3460	3865	4251	4621
19	18500	2041	2988	3468	3873	4261	4631
20	18550	2046	2995	3475	3882	4270	4642
21	18600	2050	3002	3483	3891	4280	4652
22	18650	2055	3008	3491	3899	4289	4662
23	18700	2058	3013	3496	3905	4295	4669
24	18750	2062	3017	3501	3910	4301	4675
25	18800	2065	3022	3505	3916	4307	4682
26	18850	2069	3027	3510	3921	4313	4688
27	18900	2073	3032	3515	3926	4319	4695
28	18950	2076	3036	3520	3932	4325	4701
29	19000	2080	3041	3525	3937	4331	4708
30	19050	2083	3046	3530	3943	4337	4714
31	19100	2087	3051	3535	3948	4343	4721
32	19150	2091	3055	3539	3954	4349	4727
33	19200	2094	3060	3544	3959	4355	4734
34	19250	2098	3065	3549	3964	4361	4740
35	19300	2101	3070	3554	3970	4367	4747
36	19350	2105	3074	3559	3975	4373	4753
37	19400	2109	3079	3564	3981	4379	4760
38	19450	2112	3084	3569	3986	4385	4766
39	19500	2116	3089	3573	3992	4391	4773
40	19550	2119	3093	3578	3997	4397	4779
41	19600	2123	3098	3583	4002	4403	4786
42	19650	2126	3103	3588	4008	4409	4792
43	19700	2130	3108	3593	4013	4415	4799
44	19750	2134	3112	3598	4019	4421	4805
45	19800	2137	3117	3603	4024	4427	4812
46	19850	2141	3122	3608	4030	4433	4818
47	19900	2144	3127	3612	4035	4439	4825
48	19950	2148	3131	3617	4040	4445	4831

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	20000	2152	3136	3622	4046	4451	4838
2	20050	2155	3141	3627	4051	4456	4844
3	20100	2159	3146	3632	4057	4462	4851
4	20150	2162	3150	3637	4062	4468	4857
5	20200	2166	3155	3642	4068	4474	4864
6	20250	2170	3160	3646	4073	4480	4870
7	20300	2173	3164	3651	4079	4486	4877
8	20350	2177	3169	3656	4084	4492	4883
9	20400	2180	3174	3661	4089	4498	4890
10	20450	2184	3179	3666	4095	4504	4896
11	20500	2187	3183	3670	4100	4510	4902
12	20550	2191	3188	3675	4105	4516	4908
13	20600	2194	3192	3680	4110	4521	4915
14	20650	2197	3197	3684	4115	4527	4921
15	20700	2201	3201	3689	4121	4533	4927
16	20750	2204	3206	3694	4126	4538	4933
17	20800	2208	3210	3698	4131	4544	4939
18	20850	2211	3215	3703	4136	4550	4945
19	20900	2215	3219	3707	4141	4555	4952
20	20950	2218	3224	3712	4146	4561	4958
21	21000	2221	3228	3717	4152	4567	4964
22	21050	2225	3233	3721	4157	4572	4970
23	21100	2228	3237	3726	4162	4578	4976
24	21150	2232	3242	3731	4167	4584	4982
25	21200	2235	3246	3735	4172	4589	4989
26	21250	2238	3251	3740	4177	4595	4995
27	21300	2242	3255	3744	4183	4601	5001
28	21350	2245	3260	3749	4188	4606	5007
29	21400	2249	3264	3754	4193	4612	5013
30	21450	2252	3269	3758	4198	4618	5020
31	21500	2255	3273	3763	4203	4623	5026
32	21550	2259	3278	3768	4208	4629	5032
33	21600	2262	3282	3772	4213	4635	5038
34	21650	2266	3287	3777	4219	4641	5044
35	21700	2269	3291	3781	4224	4646	5050
36	21750	2273	3296	3786	4229	4652	5057
37	21800	2276	3300	3791	4234	4658	5063
38	21850	2279	3305	3795	4239	4663	5069
39	21900	2283	3309	3800	4244	4669	5075
40	21950	2286	3314	3805	4250	4675	5081
41	22000	2289	3319	3811	4257	4683	5090
42	22050	2292	3324	3818	4265	4691	5099
43	22100	2295	3329	3825	4273	4700	5109
44	22150	2298	3334	3832	4280	4708	5118
45	22200	2301	3340	3839	4288	4717	5127
46	22250	2304	3345	3846	4296	4725	5137
47	22300	2307	3350	3853	4304	4734	5146
48	22350	2310	3355	3860	4311	4743	5155

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	22400	2313	3360	3867	4319	4751	5164
2	22450	2316	3365	3874	4327	4760	5174
3	22500	2319	3371	3881	4335	4768	5183
4	22550	2322	3376	3888	4342	4777	5192
5	22600	2325	3381	3895	4350	4785	5201
6	22650	2328	3386	3901	4358	4794	5211
7	22700	2331	3391	3908	4366	4802	5220
8	22750	2334	3396	3915	4373	4811	5229
9	22800	2337	3401	3922	4381	4819	5239
10	22850	2340	3407	3929	4389	4828	5248
11	22900	2343	3412	3936	4397	4836	5257
12	22950	2346	3417	3943	4404	4845	5266
13	23000	2349	3422	3950	4412	4853	5276
14	23050	2352	3427	3957	4420	4862	5285
15	23100	2355	3432	3964	4428	4871	5294
16	23150	2358	3437	3971	4436	4879	5304
17	23200	2361	3443	3978	4443	4888	5313
18	23250	2364	3448	3985	4451	4896	5322
19	23300	2367	3453	3992	4459	4905	5331
20	23350	2370	3458	3999	4467	4913	5341
21	23400	2373	3463	4006	4474	4922	5350
22	23450	2376	3468	4013	4482	4930	5359
23	23500	2379	3474	4020	4490	4939	5369
24	23550	2382	3479	4027	4498	4947	5378
25	23600	2385	3484	4033	4505	4956	5387
26	23650	2388	3489	4040	4513	4964	5396
27	23700	2391	3494	4047	4521	4973	5406
28	23750	2394	3499	4054	4529	4982	5415
29	23800	2397	3504	4061	4536	4990	5424
30	23850	2400	3510	4068	4544	4999	5433
31	23900	2403	3515	4075	4552	5007	5443
32	23950	2406	3520	4082	4560	5016	5452
33	24000	2409	3525	4089	4567	5024	5461
34	24050	2412	3530	4096	4575	5033	5471
35	24100	2415	3535	4103	4583	5041	5480
36	24150	2418	3541	4110	4591	5050	5489
37	24200	2421	3546	4117	4599	5058	5498
38	24250	2424	3551	4124	4606	5067	5508
39	24300	2427	3556	4131	4614	5075	5517
40	24350	2430	3561	4138	4622	5084	5526
41	24400	2433	3566	4145	4630	5093	5536
42	24450	2436	3571	4152	4637	5101	5545
43	24500	2439	3577	4159	4645	5110	5554
44	24550	2442	3582	4165	4653	5118	5563
45	24600	2445	3587	4172	4661	5127	5573
46	24650	2448	3592	4179	4668	5135	5582
47	24700	2451	3597	4186	4676	5144	5591
48	24750	2454	3602	4193	4684	5152	5601

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	24800	2457	3608	4200	4692	5161	5610
2	24850	2460	3613	4207	4699	5169	5619
3	24900	2463	3618	4214	4707	5178	5628
4	24950	2466	3623	4221	4715	5186	5638
5	25000	2469	3628	4228	4723	5195	5647
6	25050	2472	3633	4235	4730	5204	5656
7	25100	2475	3638	4242	4738	5212	5665
8	25150	2478	3644	4249	4746	5221	5675
9	25200	2481	3649	4256	4754	5229	5684
10	25250	2484	3654	4263	4762	5238	5693
11	25300	2487	3659	4270	4769	5246	5703
12	25350	2490	3664	4277	4777	5255	5712
13	25400	2493	3669	4284	4785	5263	5721
14	25450	2496	3675	4291	4793	5272	5730
15	25500	2499	3680	4297	4800	5280	5740
16	25550	2502	3685	4304	4808	5289	5749
17	25600	2505	3690	4311	4816	5297	5758
18	25650	2508	3695	4318	4824	5306	5768
19	25700	2511	3700	4325	4831	5314	5777
20	25750	2514	3705	4332	4839	5323	5786
21	25800	2517	3711	4339	4847	5332	5795
22	25850	2520	3716	4346	4855	5340	5805
23	25900	2523	3721	4353	4862	5349	5814
24	25950	2526	3726	4360	4870	5357	5823
25	26000	2529	3731	4367	4878	5366	5833
26	26050	2532	3736	4374	4886	5374	5842
27	26100	2535	3742	4381	4893	5383	5851
28	26150	2538	3747	4388	4901	5391	5860
29	26200	2541	3752	4395	4909	5400	5870
30	26250	2544	3757	4402	4917	5408	5879
31	26300	2547	3762	4409	4924	5417	5888
32	26350	2550	3767	4416	4932	5425	5897
33	26400	2553	3772	4423	4940	5434	5907
34	26450	2556	3778	4430	4948	5443	5916
35	26500	2559	3783	4436	4956	5451	5925
36	26550	2562	3788	4443	4963	5460	5935
37	26600	2565	3793	4450	4971	5468	5944
38	26650	2568	3798	4457	4979	5477	5953
39	26700	2571	3803	4464	4987	5485	5962
40	26750	2574	3808	4471	4994	5494	5972
41	26800	2577	3814	4478	5002	5502	5981
42	26850	2580	3819	4485	5010	5511	5990
43	26900	2583	3824	4492	5018	5519	6000
44	26950	2586	3829	4499	5025	5528	6009
45	27000	2589	3834	4506	5033	5536	6018
46	27050	2592	3839	4513	5041	5545	6027
47	27100	2595	3844	4518	5047	5552	6035
48	27150	2598	3849	4524	5053	5558	6042

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	27200	2601	3853	4529	5058	5564	6048
2	27250	2605	3857	4534	5064	5570	6055
3	27300	2608	3862	4539	5070	5577	6062
4	27350	2611	3866	4544	5075	5583	6068
5	27400	2614	3871	4549	5081	5589	6075
6	27450	2617	3875	4554	5087	5595	6082
7	27500	2620	3880	4559	5092	5601	6089
8	27550	2623	3884	4564	5098	5608	6095
9	27600	2626	3889	4569	5103	5614	6102
10	27650	2629	3893	4574	5109	5620	6109
11	27700	2633	3897	4579	5115	5626	6116
12	27750	2636	3902	4584	5120	5632	6122
13	27800	2639	3906	4589	5126	5638	6129
14	27850	2642	3911	4594	5131	5645	6136
15	27900	2645	3915	4599	5137	5651	6142
16	27950	2648	3920	4604	5143	5657	6149
17	28000	2651	3924	4609	5148	5663	6156
18	28050	2654	3929	4614	5154	5669	6163
19	28100	2657	3933	4619	5160	5676	6169
20	28150	2661	3938	4624	5165	5682	6176
21	28200	2664	3942	4629	5171	5688	6183
22	28250	2667	3946	4634	5176	5694	6190
23	28300	2670	3951	4639	5182	5700	6196
24	28350	2673	3955	4644	5188	5706	6203
25	28400	2676	3960	4649	5193	5713	6210
26	28450	2679	3964	4654	5199	5719	6216
27	28500	2682	3969	4659	5205	5725	6223
28	28550	2685	3973	4664	5210	5731	6230
29	28600	2689	3978	4669	5216	5737	6237
30	28650	2692	3982	4675	5221	5744	6243
31	28700	2695	3986	4680	5227	5750	6250
32	28750	2698	3991	4685	5233	5756	6257
33	28800	2701	3995	4690	5238	5762	6263
34	28850	2704	4000	4695	5244	5768	6270
35	28900	2707	4004	4700	5250	5775	6277
36	28950	2710	4009	4705	5255	5781	6284
37	29000	2713	4013	4710	5261	5787	6290
38	29050	2717	4018	4715	5266	5793	6297
39	29100	2720	4022	4720	5272	5799	6304
40	29150	2723	4027	4725	5278	5805	6311
41	29200	2726	4031	4730	5283	5812	6317
42	29250	2729	4035	4735	5289	5818	6324
43	29300	2732	4040	4740	5295	5824	6331
44	29350	2735	4044	4745	5300	5830	6337
45	29400	2738	4049	4750	5306	5836	6344
46	29450	2741	4053	4755	5311	5843	6351
47	29500	2745	4058	4760	5317	5849	6358
48	29550	2748	4062	4765	5323	5855	6364

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	29600	2751	4067	4770	5328	5861	6371
2	29650	2754	4071	4775	5334	5867	6378
3	29700	2757	4075	4780	5340	5873	6384
4	29750	2760	4080	4785	5345	5880	6391
5	29800	2763	4084	4790	5351	5886	6398
6	29850	2766	4089	4795	5356	5892	6405
7	29900	2769	4093	4800	5362	5898	6411
8	29950	2773	4098	4805	5368	5904	6418
9	30000	2776	4102	4810	5373	5911	6425
10	30050	2779	4107	4815	5379	5917	6432
11	30100	2782	4111	4821	5385	5923	6438
12	30150	2785	4116	4826	5390	5929	6445
13	30200	2788	4120	4831	5396	5935	6452
14	30250	2791	4124	4836	5401	5942	6458
15	30300	2794	4129	4841	5407	5948	6465
16	30350	2798	4133	4846	5413	5954	6472
17	30400	2801	4138	4851	5418	5960	6479
18	30450	2804	4142	4856	5424	5966	6485
19	30500	2807	4147	4861	5429	5972	6492
20	30550	2810	4151	4866	5435	5979	6499
21	30600	2813	4156	4871	5441	5985	6505
22	30650	2816	4160	4876	5446	5991	6512
23	30700	2819	4164	4881	5452	5997	6519
24	30750	2822	4169	4886	5458	6003	6526
25	30800	2826	4173	4891	5463	6010	6532
26	30850	2829	4178	4896	5469	6016	6539
27	30900	2832	4182	4901	5474	6022	6546
28	30950	2835	4187	4906	5480	6028	6553
29	31000	2838	4191	4911	5486	6034	6559
30	31050	2841	4196	4916	5491	6040	6566
31	31100	2844	4200	4921	5497	6047	6573
32	31150	2847	4205	4926	5503	6053	6579
33	31200	2850	4209	4931	5508	6059	6586
34	31250	2854	4213	4936	5514	6065	6593
35	31300	2857	4218	4941	5519	6071	6600
36	31350	2860	4222	4946	5525	6078	6606
37	31400	2863	4227	4951	5531	6084	6613
38	31450	2866	4231	4956	5536	6090	6620
39	31500	2869	4236	4961	5542	6096	6627
40	31550	2872	4240	4966	5548	6102	6633
41	31600	2875	4245	4972	5553	6109	6640
42	31650	2878	4249	4977	5559	6115	6647
43	31700	2882	4253	4982	5564	6121	6653
44	31750	2885	4258	4987	5570	6127	6660
45	31800	2888	4262	4992	5576	6133	6667
46	31850	2891	4267	4997	5581	6139	6674
47	31900	2894	4271	5002	5587	6146	6680
48	31950	2897	4276	5007	5593	6152	6687

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	32000	2900	4280	5012	5598	6158	6694
2	32050	2903	4285	5017	5604	6164	6700
3	32100	2906	4289	5022	5609	6170	6707
4	32150	2910	4294	5027	5615	6177	6714
5	32200	2913	4298	5032	5621	6183	6721
6	32250	2916	4302	5037	5626	6189	6727
7	32300	2919	4307	5042	5632	6195	6734
8	32350	2922	4311	5047	5638	6201	6741
9	32400	2925	4316	5052	5643	6207	6748
10	32450	2928	4320	5057	5649	6214	6754
11	32500	2931	4325	5062	5654	6220	6761
12	32550	2934	4329	5067	5660	6226	6768
13	32600	2938	4334	5072	5666	6232	6774
14	32650	2941	4338	5077	5671	6238	6781
15	32700	2944	4342	5082	5677	6245	6788
16	32750	2947	4347	5087	5683	6251	6795
17	32800	2950	4351	5092	5688	6257	6801
18	32850	2953	4356	5097	5694	6263	6808
19	32900	2956	4360	5102	5699	6269	6815
20	32950	2959	4365	5107	5705	6276	6821
21	33000	2962	4369	5112	5711	6282	6828
22	33050	2966	4374	5117	5716	6288	6835
23	33100	2969	4378	5123	5722	6294	6842
24	33150	2972	4383	5128	5727	6300	6848
25	33200	2975	4387	5133	5733	6306	6855
26	33250	2978	4391	5138	5739	6313	6862
27	33300	2981	4396	5143	5744	6319	6869
28	33350	2984	4400	5148	5750	6325	6875
29	33400	2987	4405	5153	5756	6331	6882
30	33450	2990	4409	5158	5761	6337	6889
31	33500	2994	4414	5163	5767	6344	6895
32	33550	2997	4418	5168	5772	6350	6902
33	33600	3000	4423	5173	5778	6356	6909
34	33650	3003	4427	5178	5784	6362	6916
35	33700	3006	4431	5183	5789	6368	6922
36	33750	3009	4436	5188	5795	6374	6929
37	33800	3012	4440	5193	5801	6381	6936
38	33850	3015	4445	5198	5806	6387	6942
39	33900	3019	4449	5203	5812	6393	6949
40	33950	3022	4454	5208	5817	6399	6956
41	34000	3025	4458	5213	5823	6405	6963
42	34050	3028	4463	5218	5829	6412	6969
43	34100	3031	4467	5223	5834	6418	6976
44	34150	3034	4472	5228	5840	6424	6983
45	34200	3037	4476	5233	5846	6430	6990
46	34250	3040	4480	5238	5851	6436	6996
47	34300	3043	4485	5243	5857	6442	7003
48	34350	3047	4489	5248	5862	6449	7010

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	34400	3050	4494	5253	5868	6455	7016
2	34450	3053	4498	5258	5874	6461	7023
3	34500	3056	4503	5263	5879	6467	7030
4	34550	3059	4507	5269	5885	6473	7037
5	34600	3062	4512	5274	5891	6480	7043
6	34650	3065	4516	5279	5896	6486	7050
7	34700	3068	4521	5284	5902	6492	7057
8	34750	3071	4525	5289	5907	6498	7063
9	34800	3075	4529	5294	5913	6504	7070
10	34850	3078	4534	5299	5919	6511	7077
11	34900	3081	4538	5304	5924	6517	7084
12	34950	3084	4543	5309	5930	6523	7090
13	35000	3087	4547	5314	5936	6529	7097
14	35050	3090	4552	5319	5941	6535	7104
15	35100	3093	4556	5324	5947	6541	7111
16	35150	3096	4561	5329	5952	6548	7117
17	35200	3099	4565	5334	5958	6554	7124
18	35250	3103	4569	5339	5964	6560	7131
19	35300	3106	4574	5344	5969	6566	7137
20	35350	3109	4578	5349	5975	6572	7144
21	35400	3112	4583	5354	5981	6579	7151
22	35450	3115	4587	5359	5986	6585	7158
23	35500	3118	4592	5364	5992	6591	7164
24	35550	3121	4596	5369	5997	6597	7171
25	35600	3124	4601	5374	6003	6603	7178
26	35650	3127	4605	5379	6009	6609	7185
27	35700	3131	4610	5384	6014	6616	7191
28	35750	3134	4614	5389	6020	6622	7198
29	35800	3137	4618	5394	6025	6628	7205
30	35850	3140	4623	5399	6031	6634	7211
31	35900	3143	4627	5404	6037	6640	7218
32	35950	3146	4632	5409	6042	6647	7225
33	36000	3149	4636	5414	6048	6653	7232
34	36050	3152	4641	5420	6054	6659	7238
35	36100	3155	4645	5425	6059	6665	7245
36	36150	3159	4650	5430	6065	6671	7252
37	36200	3162	4654	5435	6070	6678	7258
38	36250	3165	4658	5440	6076	6684	7265
39	36300	3168	4663	5445	6082	6690	7272
40	36350	3171	4667	5450	6087	6696	7279
41	36400	3174	4672	5455	6093	6702	7285
42	36450	3177	4676	5460	6099	6708	7292
43	36500	3180	4681	5465	6104	6715	7299
44	36550	3183	4685	5470	6110	6721	7306
45	36600	3187	4690	5475	6115	6727	7312
46	36650	3190	4694	5480	6121	6733	7319
47	36700	3193	4699	5485	6127	6739	7326
48	36750	3196	4703	5490	6132	6746	7332

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	36800	3199	4707	5495	6138	6752	7339
2	36850	3202	4712	5500	6144	6758	7346
3	36900	3205	4716	5505	6149	6764	7353
4	36950	3208	4721	5510	6155	6770	7359
5	37000	3211	4725	5515	6160	6776	7366
6	37050	3215	4730	5520	6166	6783	7373
7	37100	3218	4734	5525	6172	6789	7379
8	37150	3221	4739	5530	6177	6795	7386
9	37200	3224	4743	5535	6183	6801	7393
10	37250	3227	4747	5540	6189	6807	7400
11	37300	3230	4752	5545	6194	6814	7406
12	37350	3233	4756	5550	6200	6820	7413
13	37400	3236	4761	5555	6205	6826	7420
14	37450	3240	4765	5560	6211	6832	7427
15	37500	3243	4770	5565	6217	6838	7433
16	37550	3246	4774	5571	6222	6845	7440
17	37600	3249	4779	5576	6228	6851	7447
18	37650	3252	4783	5581	6234	6857	7453
19	37700	3255	4788	5586	6239	6863	7460
20	37750	3258	4792	5591	6245	6869	7467
21	37800	3261	4796	5596	6250	6875	7474
22	37850	3264	4801	5601	6256	6882	7480
23	37900	3268	4805	5606	6262	6888	7487
24	37950	3271	4810	5611	6267	6894	7494
25	38000	3274	4814	5616	6273	6900	7500
26	38050	3277	4819	5621	6279	6906	7507
27	38100	3280	4823	5626	6284	6913	7514
28	38150	3283	4828	5631	6290	6919	7521
29	38200	3286	4832	5636	6295	6925	7527
30	38250	3289	4836	5641	6301	6931	7534
31	38300	3292	4841	5646	6307	6937	7541
32	38350	3296	4845	5651	6312	6943	7548
33	38400	3299	4850	5656	6318	6950	7554
34	38450	3302	4854	5661	6323	6956	7561
35	38500	3305	4859	5666	6329	6962	7568
36	38550	3308	4863	5671	6335	6968	7574
37	38600	3311	4868	5676	6340	6974	7581
38	38650	3314	4872	5681	6346	6981	7588
39	38700	3317	4877	5686	6352	6987	7595
40	38750	3320	4881	5691	6357	6993	7601
41	38800	3324	4885	5696	6363	6999	7608
42	38850	3327	4890	5701	6368	7005	7615
43	38900	3330	4894	5706	6374	7012	7622
44	38950	3333	4899	5711	6380	7018	7628
45	39000	3336	4903	5717	6385	7024	7635
46	39050	3339	4908	5722	6391	7030	7642
47	39100	3342	4912	5727	6397	7036	7648
48	39150	3345	4917	5732	6402	7042	7655

	COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX OR MORE CHILDREN
1	39200	3348	4921	5737	6408	7049	7662
2	39250	3352	4925	5742	6413	7055	7669
3	39300	3355	4930	5747	6419	7061	7675
4	39350	3358	4934	5752	6425	7067	7682
5	39400	3361	4939	5757	6430	7073	7689
6	39450	3364	4943	5762	6436	7080	7695
7	39500	3367	4948	5767	6442	7086	7702
8	39550	3370	4952	5772	6447	7092	7709
9	39600	3373	4957	5777	6453	7098	7716
10	39650	3376	4961	5782	6458	7104	7722
11	39700	3380	4966	5787	6464	7110	7729
12	39750	3383	4970	5792	6470	7117	7736
13	39800	3386	4974	5797	6475	7123	7743
14	39850	3389	4979	5802	6481	7129	7749
15	39900	3392	4983	5807	6487	7135	7756
16	39950	3395	4988	5812	6492	7141	7763
17	40000	3398	4992	5817	6498	7148	7769

18 (8) **Computation of basic child support - shared overnight**
 19 **parenting time - split physical care - stipulations - deviations - basis**
 20 **for periodic updates.** (a) ~~Except in cases of shared physical care or split~~
 21 ~~physical care as defined in paragraphs (h) and (i) of subsection (3) of this~~
 22 ~~section,~~ A total child support obligation is determined by adding each
 23 parent's respective basic child support obligation, as determined through
 24 the CHILD SUPPORT guidelines and schedule of basic child support
 25 obligations specified in subsection (7) of this section, EDUCATION AND
 26 work-related net child care costs, extraordinary medical expenses, and
 27 extraordinary adjustments to the schedule of basic child support
 28 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND
 29 (11)(c)(II) OF THIS SECTION. The parent receiving a child support payment
 30 ~~shall be~~ IS presumed to spend his or her THE total child support obligation
 31 directly on the children. The parent paying child support to the other
 32 parent ~~shall owe his or her~~ OWES THE total child support obligation as
 33 child support to the other parent minus any ordered payments included in

1 the calculations made directly on behalf of the children for EDUCATION
2 AND work-related net child care costs, extraordinary medical expenses, or
3 extraordinary adjustments to the schedule of basic child support
4 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND
5 (11)(c)(II) OF THIS SECTION.

6 (b) ~~Because shared physical care~~ SHARED OVERNIGHT PARENTING
7 TIME presumes that certain basic expenses for the children will be PAID
8 DIRECTLY BY THE OVERNIGHT PARENT; THEREFORE, EXPENSES MAY BE
9 duplicated AND an adjustment for shared ~~physical care is made by~~
10 ~~multiplying the basic child support obligation by one and fifty hundredths~~
11 ~~(1.50). In cases of shared physical care, each parent's adjusted basic child~~
12 ~~support obligation obtained by application of paragraph (b) of subsection~~
13 ~~(7) of this section shall first be divided between the parents in proportion~~
14 ~~to their respective adjusted gross incomes. Each parent's share of the~~
15 ~~adjusted basic child support obligation shall then be multiplied by the~~
16 ~~percentage of time the children spend with the other parent to determine~~
17 ~~the theoretical basic child support obligation owed to the other parent~~
18 PARENTING TIME IS NECESSARY. THE SHARED PARENTING TIME
19 ADJUSTMENT IS CALCULATED BY IDENTIFYING THE PARENTING TIME
20 CREDIT PERCENTAGE LISTED IN THE PARENTING TIME TABLE IN
21 SUBSECTION (8)(h) OF THIS SECTION BASED UPON THE NUMBER OF
22 OVERNIGHTS FOR EACH PARENT. THE PARENTING TIME CREDIT IS THE
23 TOTAL BASIC CHILD SUPPORT OBLIGATION MULTIPLIED BY THAT PARENT'S
24 PARENTING TIME CREDIT PERCENTAGE. THE SHARED PARENTING
25 ADJUSTMENT IS DEDUCTED FROM EACH PARENT'S SHARE OF THE BASIC
26 CHILD SUPPORT OBLIGATION, WHICH IS IN ADDITION to ~~these amounts shall~~
27 ~~be added~~ each parent's proportionate share of EDUCATION AND

1 work-related net child care costs, extraordinary medical expenses, and
2 extraordinary adjustments to the schedule of basic child support
3 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND
4 (11)(c)(II) OF THIS SECTION. The parent owing the greater amount of child
5 support ~~shall owe~~ OWES the difference between the two amounts as a
6 child support order minus any ordered direct payments made on behalf of
7 the children for EDUCATION AND work-related net child care costs,
8 extraordinary medical expenses, or extraordinary adjustments to the
9 schedule of basic child support obligations. ~~In no case, however, shall~~
10 OBLIGATIONS, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b),
11 AND (11)(c)(II) OF THIS SECTION. The amount of child support ordered to
12 be paid MUST NOT exceed the amount ~~of child support that would~~
13 ~~otherwise be ordered to be paid if the parents did not share physical~~
14 ~~custody~~ OWED BY THAT SAME PARENT IF THE PARENT HAD NO
15 OVERNIGHTS. FOR PURPOSES OF CALCULATING OVERNIGHTS WHEN TWO OR
16 MORE CHILDREN ARE INCLUDED IN THE CHILD SUPPORT WORKSHEET
17 CALCULATION AND THE PARTIES HAVE A DIFFERENT NUMBER OF
18 OVERNIGHTS WITH EACH OF THE TWO OR MORE CHILDREN, THE NUMBER OF
19 OVERNIGHTS IS DETERMINED BY ADDING THE NUMBER OF OVERNIGHTS FOR
20 EACH CHILD AND DIVIDING THE RESULTING NUMBER BY THE NUMBER OF
21 CHILDREN INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION.

22 (c) ~~(f)~~ In cases of split physical care, THE NUMBER OF OVERNIGHTS
23 USED TO CALCULATE a child support obligation ~~shall~~ MUST be computed
24 ~~separately for each parent based upon the number of children living with~~
25 ~~the other parent in accordance with subsections (7), (9), (10), and (11) of~~
26 ~~this section. The amount so determined shall be a theoretical support~~
27 ~~obligation due each parent for support of the child or children for whom~~

1 ~~he or she has primary physical custody. The obligations so determined~~
2 ~~shall then be offset, with the parent owing the larger amount owing the~~
3 ~~difference between the two amounts as a child support order IN THE SAME~~
4 ~~MANNER AS SHARED OVERNIGHT PARENTING TIME: BY ADDING THE~~
5 ~~NUMBER OF OVERNIGHTS FOR EACH CHILD AND DIVIDING THE RESULTING~~
6 ~~NUMBER BY THE NUMBER OF CHILDREN INCLUDED IN THE CHILD SUPPORT~~
7 ~~WORKSHEET CALCULATION.~~

8 (H) ~~If the parents also share physical care as outlined in paragraph~~
9 ~~(b) of this subsection (8), an additional adjustment for shared physical~~
10 ~~care shall be made as provided in paragraph (b) of this subsection (8).~~

11 (g) ~~For purposes of calculating child support, when two or more~~
12 ~~children are included in the child support worksheet calculation and the~~
13 ~~parties have a different number of overnights with two or more of the~~
14 ~~children, the number of overnights used to determine child support is~~
15 ~~determined by adding together the number of overnights for each child~~
16 ~~and then dividing that number by the number of children included in the~~
17 ~~child support worksheet calculation.~~

18 (h) PARENTING TIME TABLE:

OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %
0	0.00%	73	8.87%	146	32.32%	218	67.23%	291	90.93%
1	0.07%	74	9.07%	147	32.77%	219	67.68%	292	91.13%
2	0.14%	75	9.27%	148	33.22%	220	68.12%	293	91.33%
3	0.21%	76	9.48%	149	33.68%	221	68.56%	294	91.53%
4	0.28%	77	9.68%	150	34.13%	222	69.00%	295	91.72%
5	0.35%	78	9.90%	151	34.59%	223	69.44%	296	91.91%
6	0.42%	79	10.11%	152	35.05%	224	69.87%	297	92.09%
7	0.49%	80	10.33%	153	35.52%	225	70.30%	298	92.28%
8	0.57%	81	10.55%	154	35.99%	226	70.73%	299	92.46%
9	0.65%	82	10.77%	155	36.45%	227	71.15%	300	92.64%
10	0.72%	83	11.00%	156	36.93%	228	71.57%	301	92.81%
11	0.80%	84	11.23%	157	37.40%	229	71.99%	302	92.99%
12	0.88%	85	11.47%	158	37.88%	230	72.40%	303	93.16%
13	0.96%	86	11.70%	159	38.35%	231	72.81%	304	93.33%
14	1.04%	87	11.94%	160	38.83%	232	73.22%	305	93.49%
15	1.13%	88	12.19%	161	39.32%	233	73.62%	306	93.66%
16	1.21%	89	12.43%	162	39.80%	234	74.02%	307	93.82%

	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %
1	17	1.29%	90	12.68%	163	40.29%	235	74.42%	308	93.98%
2	18	1.38%	91	12.94%	164	40.77%	236	74.81%	309	94.13%
3	19	1.47%	92	13.19%	165	41.26%	237	75.20%	310	94.29%
4	20	1.56%	93	13.45%	166	41.75%	238	75.59%	311	94.44%
5	21	1.65%	94	13.72%	167	42.25%	239	75.97%	312	94.59%
6	22	1.74%	95	13.98%	168	42.74%	240	76.35%	313	94.73%
7	23	1.84%	96	14.25%	169	43.23%	241	76.73%	314	94.88%
8	24	1.93%	97	14.53%	170	43.73%	242	77.10%	315	95.02%
9	25	2.03%	98	14.80%	171	44.23%	243	77.46%	316	95.16%
10	26	2.12%	99	15.08%	172	44.73%	244	77.83%	317	95.30%
11	27	2.22%	100	15.37%	173	45.23%	245	78.19%	318	95.44%
12	28	2.32%	101	15.66%	174	45.73%	246	78.55%	319	95.57%
13	29	2.43%	102	15.95%	175	46.23%	247	78.90%	320	95.70%
14	30	2.53%	103	16.24%	176	46.73%	248	79.25%	321	95.84%
15	31	2.64%	104	16.54%	177	47.23%	249	79.60%	322	95.96%
16	32	2.74%	105	16.84%	178	47.73%	250	79.94%	323	96.09%
17	33	2.85%	106	17.15%	179	48.24%	251	80.28%	324	96.22%
18	34	2.96%	107	17.46%	180	48.74%	252	80.61%	325	96.34%
19	35	3.08%	108	17.77%	181	49.24%	253	80.94%	326	96.46%
20	36	3.19%	109	18.09%	182	49.75%	254	81.27%	327	96.58%
21	37	3.30%	110	18.41%	182.5	50.00%	255	81.59%	328	96.70%
22	38	3.42%	111	18.73%	183	50.25%	256	81.91%	329	96.81%
23	39	3.54%	112	19.06%	184	50.76%	257	82.23%	330	96.92%
24	40	3.66%	113	19.39%	185	51.26%	258	82.54%	331	97.04%
25	41	3.78%	114	19.72%	186	51.76%	259	82.85%	332	97.15%
26	42	3.91%	115	20.06%	187	52.27%	260	83.16%	333	97.26%
27	43	4.04%	116	20.40%	188	52.77%	261	83.46%	334	97.36%
28	44	4.16%	117	20.75%	189	53.27%	262	83.76%	335	97.47%
29	45	4.30%	118	21.10%	190	53.77%	263	84.05%	336	97.57%
30	46	4.43%	119	21.45%	191	54.27%	264	84.34%	337	97.68%
31	47	4.56%	120	21.81%	192	54.77%	265	84.63%	338	97.78%
32	48	4.70%	121	22.17%	193	55.27%	266	84.92%	339	97.88%
33	49	4.84%	122	22.54%	194	55.77%	267	85.20%	340	97.97%
34	50	4.98%	123	22.90%	195	56.27%	268	85.47%	341	98.07%
35	51	5.12%	124	23.27%	196	56.77%	269	85.75%	342	98.16%
36	52	5.27%	125	23.65%	197	57.26%	270	86.02%	343	98.26%
37	53	5.41%	126	24.03%	198	57.75%	271	86.28%	344	98.35%
38	54	5.56%	127	24.41%	199	58.25%	272	86.55%	345	98.44%
39	55	5.71%	128	24.80%	200	58.74%	273	86.81%	346	98.53%
40	56	5.87%	129	25.19%	201	59.23%	274	87.06%	347	98.62%
41	57	6.02%	130	25.58%	202	59.71%	275	87.32%	348	98.71%
42	58	6.18%	131	25.98%	203	60.20%	276	87.57%	349	98.79%
43	59	6.34%	132	26.38%	204	60.68%	277	87.81%	350	98.87%
44	60	6.51%	133	26.78%	205	61.17%	278	88.06%	351	98.96%
45	61	6.67%	134	27.19%	206	61.65%	279	88.30%	352	99.04%
46	62	6.84%	135	27.60%	207	62.12%	280	88.53%	353	99.12%
47	63	7.01%	136	28.01%	208	62.60%	281	88.77%	354	99.20%
48	64	7.19%	137	28.43%	209	63.07%	282	89.00%	355	99.28%
49	65	7.36%	138	28.85%	210	63.55%	283	89.23%	356	99.35%
50	66	7.54%	139	29.27%	211	64.01%	284	89.45%	357	99.43%
51	67	7.72%	140	29.70%	212	64.48%	285	89.67%	358	99.51%
52	68	7.91%	141	30.13%	213	64.95%	286	89.89%	359	99.58%

	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %	OVERNIGHTS	CREDIT %
1	69	8.09%	142	30.56%	214	65.41%	287	90.10%	360	99.65%
2	70	8.28%	143	31.00%	215	65.87%	288	90.32%	361	99.72%
3	71	8.47%	144	31.44%	216	66.32%	289	90.52%	362	99.79%
4	72	8.67%	145	31.88%	217	66.78%	290	90.73%	363	99.86%
5									364	99.93%
6									365	100.00%

(10) **Adjustments for health-care expenditures for children.**

(h) (I) Any extraordinary medical expenses incurred on behalf of the children ~~shall~~ MUST be added to the basic child support obligation and ~~shall be~~ divided between the parents in proportion to ~~their~~ EACH PARENT'S adjusted gross ~~incomes~~ INCOME. ONGOING EXTRAORDINARY MEDICAL EXPENSES MAY BE ADDED AS AN ADJUSTMENT ON THE CHILD SUPPORT WORKSHEET CALCULATION ONLY IF THE EXPENSES ARE CONSISTENT AND EXPECTED TO CONTINUE. EXTRAORDINARY MEDICAL EXPENSES THAT ARE NOT ONGOING AND CONSISTENT OR THAT ARE OTHERWISE NOT ADDED TO THE CHILD SUPPORT WORKSHEET CALCULATION ARE SUBJECT TO REIMBURSEMENT AMONG THE PARTIES.

(II) Extraordinary medical expenses ~~are uninsured expenses, including copayments and deductible amounts, in excess of two hundred fifty dollars per child per calendar year.~~ Extraordinary medical expenses include, but ~~need not be~~ ARE NOT limited to, ~~such,~~ COPAYMENTS, DEDUCTIBLES, AND UNINSURED OUT-OF-POCKET EXPENSES FOR reasonable costs ~~as~~ THAT are reasonably necessary for PROFESSIONAL MEDICAL CARE, PRESCRIPTION MEDICATION, MEDICAL EQUIPMENT, orthodontia, dental treatment, asthma treatments, physical therapy, vision care, professional counseling or psychiatric therapy for behavioral or mental health disorders, and any uninsured ~~chronic~~ health problem. FOR ADULTS AND CHILDREN WITH DISABILITIES OR WITH A DISABLING CONDITION WHO ARE ELIGIBLE FOR LONG-TERM SERVICES AND SUPPORTS PURSUANT TO ARTICLE

1 6 OF TITLE 25.5 AND WHO ARE NOT EMANCIPATED PURSUANT TO
2 SUBSECTION (13)(a)(II) OF THIS SECTION, EXTRAORDINARY MEDICAL
3 EXPENSES MAY INCLUDE ANY EXPENSE RESULTING FROM THE ADULT'S OR
4 CHILD'S DISABILITY OR DISABLING CONDITIONS, INCLUDING EXPENSES
5 THAT ARE REASONABLY NECESSARY TO SUPPORT THE ADULT'S OR CHILD'S
6 HEALTH, PROTECTION, AND QUALITY OF LIFE. EXTRAORDINARY MEDICAL
7 EXPENSES MAY INCLUDE, BUT ARE NOT LIMITED TO, MEDICALLY
8 NECESSARY EQUIPMENT, HOME AND VEHICLE MODIFICATION,
9 RECOMMENDED THERAPEUTIC ACTIVITIES, AND REASONABLE RESPITE
10 CARE. ORDINARY MEDICAL EXPENSES INCLUDED IN THE SCHEDULE OF
11 BASIC CHILD SUPPORT OBLIGATIONS THAT ARE NOT SUBJECT TO
12 ALLOCATION PURSUANT TO SUBSECTION (10)(h)(I) OF THIS SECTION
13 INCLUDE MINOR EXPENSES INCURRED IN THE COURSE OF CARING FOR AN
14 ADULT OR CHILD, SUCH AS OVER-THE-COUNTER MEDICATION, BANDAGES,
15 OR REGULAR HYGIENE AND HEALTH PRODUCTS, EXCEPT WHEN THE MINOR
16 EXPENSES ARE RECOMMENDED BY THE ADULT'S OR CHILD'S TREATMENT
17 PROVIDER TO TREAT OR MANAGE THE ADULT'S OR CHILD'S CHRONIC
18 CONDITIONS.

19 (III) (A) The party seeking reimbursement for an ~~uninsured~~
20 EXTRAORDINARY medical expense ~~must~~ THAT IS NOT INCLUDED AS AN
21 ADJUSTMENT IN THE MONTHLY CHILD SUPPORT WORKSHEET CALCULATION
22 AND MONTHLY CHILD SUPPORT ORDER SHALL provide proof of the expense
23 to the reimbursing party within a reasonable time after incurring the
24 expense. Absent extraordinary circumstances, failure to provide proof of
25 the expense to the reimbursing party by July 1 of the year following the
26 calendar year in which the expense was incurred results in a waiver of the
27 reimbursement.

1 (B) The party seeking reimbursement may file a motion for
2 judgment of ~~uninsured~~ EXTRAORDINARY medical expenses for that
3 particular calendar year if the party fails to respond and reimburse the
4 expenses or reach a payment arrangement with the requesting party within
5 forty-nine days after the date the request was received. The motion must
6 specify the amount of the expense incurred, the amount sought from the
7 other party pursuant to subsection (10)(h)(I) of this section, and when and
8 how the request for reimbursement was made to the other party. Any
9 response to the motion must include any objection to the costs requested
10 or proposed payment arrangements.

11 (11) **Extraordinary adjustments to the schedule of basic child**
12 **support obligations - periodic disability benefits.** (c) (II) Absent good
13 cause shown, the custodial ~~parent~~ PARTY must apply for dependent
14 benefits for the child or children within sixty days after the custodial
15 ~~parent~~ PARTY receives notification pursuant to subsection (11)(c)(I) of
16 this section and shall cooperate with the appropriate federal agency in
17 completing any application for benefits. NO LATER THAN SEVEN DAYS
18 AFTER RECEIVING A SOCIAL SECURITY BENEFIT VERIFICATION LETTER OR
19 OTHER CORRESPONDENCE FROM THE FEDERAL SOCIAL SECURITY
20 ADMINISTRATION CONFIRMING THE AMOUNT OF THE LUMP SUM
21 RETROACTIVE PAYMENT AND THE DATES COVERED, THE CUSTODIAL PARTY
22 SHALL PROVIDE THE NONCUSTODIAL PARENT AND THE DELEGATE CHILD
23 SUPPORT ENFORCEMENT UNIT, IF THE UNIT IS A PARTY TO THE CASE, WITH
24 A COPY OF THE LETTER OR CORRESPONDENCE.

25 (12) **Dependency exemptions.** ~~Unless otherwise agreed upon by~~
26 ~~the parties, the court shall allocate the right to claim dependent children~~
27 ~~for income tax purposes between the parties. These rights shall be~~

1 ~~allocated between the parties in proportion to their contributions to the~~
2 ~~costs of raising the children. A parent shall not be entitled to claim a child~~
3 ~~as a dependent if he or she has not paid all court-ordered child support for~~
4 ~~that tax year or if claiming the child as a dependent would not result in~~
5 ~~any tax benefit.~~

6 (a) THE COURT MAY ALLOCATE AN INCOME TAX DEPENDENCY
7 EXEMPTION AND THE RESULTING TAX BENEFIT FOR A CHILD AND REQUIRE
8 THE PARTY WHO HAS THE CHILD IN THE PARTY'S PHYSICAL CUSTODY FOR
9 MORE THAN FIFTY PERCENT OF THE CALENDAR YEAR TO PROVIDE THE
10 OTHER PARTY A PROPERLY EXECUTED DECLARATION THAT RELEASES THE
11 PARTY'S CLAIM TO THE CHILD AS A DEPENDENT PURSUANT TO THE FEDERAL
12 "INTERNAL REVENUE CODE OF 1986", 26 U.S.C. SEC. 152 (e). IF AN
13 ALLOCATION OF EXEMPTION IS CONTESTED, THE COURT MUST MAKE
14 FINDINGS SUPPORTING THE COURT'S DECISION FOR THE ALLOCATION.

15 (b) IN DETERMINING THE ALLOCATION PURSUANT TO SUBSECTION
16 (12)(a) OF THIS SECTION, THE COURT SHALL CONSIDER THE FOLLOWING:

17 (I) THE FINANCIAL RESOURCES OF EACH PARTY;

18 (II) ANY NEGATIVE IMPACTS ON A PARTY'S ABILITY TO PROVIDE
19 FOR THE NEEDS OF THE CHILD IF THE PARTY IS NOT AWARDED THE
20 ALLOCATION OF EXEMPTION;

21 (III) IF ONE PARTY OR BOTH PARTIES WOULD EACH RECEIVE A TAX
22 BENEFIT FROM THE RIGHT TO CLAIM THE CHILD FOR TAX PURPOSES
23 PURSUANT TO THE FEDERAL "INTERNAL REVENUE CODE OF 1986", 26
24 U.S.C. SEC. 152 (e). THE FILING STATUS AS HEAD OF HOUSEHOLD IS NOT
25 IMPACTED BY THIS DESIGNATION.

26 (IV) THE IMPACT OF THE ALLOCATION OF EXEMPTION ON EITHER
27 PARTY'S ABILITY TO CLAIM A PREMIUM TAX CREDIT OR A PREMIUM

1 SUBSIDY PURSUANT TO THE FEDERAL "PATIENT PROTECTION AND
2 AFFORDABLE CARE ACT", 42 U.S.C. SEC. 18001 ET SEQ., AS AMENDED BY
3 THE FEDERAL "HEALTH CARE AND EDUCATION RECONCILIATION ACT OF
4 2010", 42 U.S.C. SEC. 1305 ET SEQ., AND ANY FEDERAL GUIDANCE OR
5 REGULATIONS ISSUED PURSUANT TO THE FEDERAL ACTS.

6 (c) (I) THE COURT MAY PLACE REASONABLE CONDITIONS ON A
7 PARTY'S RIGHT TO CLAIM AN ALLOCATION OF EXEMPTION, INCLUDING A
8 REQUIREMENT THAT THE PARTY REMAINS IN COMPLIANCE WITH A CHILD
9 SUPPORT OBLIGATION. IN THE EVENT THE PARTY IS NOT IN COMPLIANCE
10 WITH A CHILD SUPPORT OBLIGATION OR OTHER COURT ORDER, EITHER
11 PARTY MAY MOVE TO MODIFY THE ALLOCATION OF EXEMPTION.

12 (II) AS USED IN THIS SUBSECTION (12)(c), "COMPLIANCE WITH A
13 CHILD SUPPORT OBLIGATION" MEANS MAKING ORDERED PAYMENTS FOR
14 THE APPLICABLE TAX YEAR.

15 (d) IF THE COURT DETERMINES THAT A PARTY HAS CLAIMED AN
16 INCOME TAX DEPENDENCY EXEMPTION IN VIOLATION OF A COURT ORDER
17 OR APPLICABLE LAW, OR HAS FAILED OR REFUSED TO PROVIDE A PROPERLY
18 EXECUTED WRITTEN DECLARATION THAT RELEASES THE PARTY'S CLAIM TO
19 A CHILD AS A DEPENDENT TO THE OTHER PARTY AS REQUIRED BY COURT
20 ORDER, THE COURT MAY ISSUE AN ORDER REQUIRING COMPENSATION IN
21 THE AMOUNT OF THE LOST TAX BENEFIT AND REASONABLE ATTORNEY FEES
22 AND COSTS TO THE PARTY WHO WAS WRONGFULLY DEPRIVED OF THE
23 INCOME TAX DEPENDENCY EXEMPTION. A MOTION FOR RELIEF MUST BE
24 BROUGHT WITHIN THREE YEARS AFTER THE DATE OF FILING THE INCOME
25 TAX RETURN IN WHICH THE EXEMPTION WAS CLAIMED OR COULD HAVE
26 BEEN CLAIMED. A PARTY WHO BRINGS A MERITLESS MOTION FOR RELIEF
27 MAY BE ORDERED TO PAY REASONABLE ATTORNEY FEES AND COSTS TO

1 THE OTHER PARTY.

2 (13) **Emancipation.** (a) For child support orders entered on or
3 after July 1, 1997, unless a court finds that a child is otherwise
4 emancipated, emancipation occurs and child support terminates without
5 either party filing a motion when the last or only child attains nineteen
6 years of age unless one or more of the following conditions exist:

7 (III) If the child is still in high school or an equivalent program,
8 support continues until the end of the month following graduation. A
9 child who ceases to attend high school prior to graduation and later
10 reenrolls is entitled to support upon reenrollment and until the end of the
11 month following graduation, but not beyond age twenty-one. A
12 CONCURRENT ENROLLMENT PROGRAM, AS DEFINED IN SECTION 22-35-103,
13 DOES NOT QUALIFY AS AN EQUIVALENT PROGRAM. A CHILD PARTICIPATING
14 IN A CONCURRENT ENROLLMENT PROGRAM IS EMANCIPATED ONCE THE
15 CHILD COMPLETES THE LOCAL EDUCATION PROVIDER'S MINIMUM HIGH
16 SCHOOL GRADUATION REQUIREMENTS.

17

18 **SECTION 3.** In Colorado Revised Statutes, 14-10-122, **amend**
19 (6)(d) introductory portion and (6)(d)(I) as follows:

20 **14-10-122. Modification and termination of provisions for**
21 **maintenance, support, and property disposition - automatic lien -**
22 **definitions.** (6) (d) Notwithstanding the provisions of paragraphs (a) and
23 ~~(b) of this subsection~~ (6) SUBSECTIONS (6)(a) AND (6)(b) OF THIS SECTION,
24 a court order for child support ~~shall~~ MUST not be modified or terminated
25 pursuant to this subsection (6) if:

26 (I) The child support obligor acknowledged paternity pursuant to
27 section 19-4-105 (1)(c) or ~~(1)(e), C.R.S.,~~ **(2)(a.5)** knowing that he was not

1 the father of the child;

2

3 **SECTION 4.** In Colorado Revised Statutes, 14-14-111.5, **amend**
4 (4)(c)(II), (4)(c)(III)(B), (4)(c)(IV)(C), and (16.7) as follows:

5 **14-14-111.5. Income assignments for child support or**
6 **maintenance. (4) Notice to withhold income for support. (c)** A notice
7 to withhold income for support must be provided on a federal office of
8 management and budget-approved income withholding for support form
9 and must contain the following information and, except in cases in which
10 the obligee is receiving child support enforcement services pursuant to
11 section 26-13-106, must include a certified copy of the support order:

12 (II) A statement that withholding must begin no later than the first
13 pay period that begins at least fourteen ~~working~~ CALENDAR days after the
14 date on the notice to withhold income for support;

15 (III) Instructions concerning withholding the deductions,
16 including:

17 (B) A statement that the employer, trustee, or other ~~payor~~ PAYER
18 of funds may deduct a fee ONCE A MONTH to defray the cost of
19 withholding and that the employer, trustee, or other ~~payor~~ PAYER of funds
20 shall refer to the laws governing the work state of the employee for the
21 allowable amount of such fee; and

22 (IV) Instructions about disbursing the withheld amounts,
23 including the requirements that each disbursement:

24 (C) Must be identified by the remittance identifier, the name ~~and~~
25 ~~social security number~~ of each obligor, the date the deduction was made,
26 the amount of the payment, and the family support registry account
27 number for cases ordered to be paid through the family support registry;

1 and

2 (16.7) The employer, trustee, or other payer of funds may extract
3 a processing fee of up to five dollars per month. ~~from the remainder of the~~
4 ~~obligor's income after the deduction and withholding~~ THE TOTAL AMOUNT
5 WITHHELD, INCLUDING THE PROCESSING FEE, IS SUBJECT TO THE LIMITS
6 DESCRIBED IN SECTION 13-54-104 (3).

7 **SECTION 5.** In Colorado Revised Statutes, 14-14-113, **amend**
8 (1)(b) as follows:

9 **14-14-113. Recordation of social security numbers in certain**
10 **family matters.** (1) (b) The judicial department shall maintain records
11 of the parties' and children's social security numbers in family matters
12 filed ~~under~~ PURSUANT TO articles 10 and 14 of this ~~title~~ TITLE 14, articles
13 4 and 6 of title 19, ~~C.R.S.~~, and article 13.5 of title 26. ~~C.R.S. Nothing in~~
14 ~~this paragraph (b) shall~~ THIS SUBSECTION (1)(b) DOES NOT require that a
15 person's social security number TO appear on the face of the court order.
16 A CASE INFORMATION SHEET THAT CONTAINS A PERSON'S SOCIAL
17 SECURITY NUMBER MUST BE FILED UNDER SEAL.

18 **SECTION 6.** In Colorado Revised Statutes, 19-4-107.3, **amend**
19 (3) introductory portion and (3)(a) as follows:

20 **19-4-107.3. When determination of parentage is final -**
21 **modifications - exceptions.** (3) Notwithstanding ~~the provisions of~~
22 subsection (1) of this section, ~~neither~~ a determination of parentage ~~nor~~ OR
23 an order respecting child support ~~shall~~ MUST NOT be modified or set aside
24 pursuant to this section if:

25 (a) The individual named in the order acknowledged paternity
26 pursuant to section 19-4-105 (1)(c) or ~~(1)(e)~~ **(2)(a.5)** knowing that he was
27 not the father of the child;

1 **SECTION 7.** In Colorado Revised Statutes, 19-4-116, **amend** (6)
2 introductory **portion**, (6)(g), and (6)(j); **repeal** (6)(e); and **add** (6)(l),
3 (6)(m), (6)(n), (6)(o), (6)(p), and (6)(q) as follows:

4 **19-4-116. Judgment or order - birth-related costs - evidence.**

5 (6) THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT HAS
6 THE DISCRETION TO ENTER AN ORDER DIRECTING THE OBLIGOR TO PAY A
7 REASONABLE AMOUNT OF RETROACTIVE CHILD SUPPORT FOR A TIME
8 PERIOD THAT OCCURRED PRIOR TO THE MONTH THE CHILD SUPPORT
9 OBLIGATION BEGINS. In determining the amount ~~to be paid by a parent for~~
10 ~~support of the child and the period during which the duty of support is~~
11 ~~owed, a court enforcing the obligation of support~~ OF RETROACTIVE CHILD
12 SUPPORT, THE COURT shall consider all relevant ~~facts~~ FACTORS, including:

13 ~~(e) The need and capacity of the child for education, including~~
14 ~~higher education;~~

15 (g) The financial resources ~~and the earning ability~~ of the child;

16 (j) The standard of living the child would have enjoyed had the
17 parents been ~~married, and~~ AN INTACT FAMILY;

18 (l) THE ABILITY OF THE OBLIGOR TO PAY COURT-ORDERED
19 CURRENT CHILD SUPPORT IN ADDITION TO A POTENTIAL JUDGMENT FOR
20 RETROACTIVE CHILD SUPPORT;

21 (m) EFFORTS THE PARENTS HAVE MADE TO CONTACT EACH OTHER
22 AND COMMUNICATE THE NEEDS OF THE CHILD, INCLUDING REQUESTS FOR
23 FINANCIAL SUPPORT;

24 (n) ANY EVIDENCE REGARDING A PARENT'S ATTEMPT TO AVOID
25 SERVICE;

26 (o) SUPPORT PROVIDED BY THE OBLIGOR, INCLUDING, BUT NOT
27 LIMITED TO, MONEY, SUPPLIES, FOOD, CLOTHING, AND GIFTS;

1 (p) EVIDENCE OF EFFORTS TO RESTRICT ACCESS TO THE CHILD
2 FROM THE OTHER PARENT; AND

3 (q) EVIDENCE THAT THE PARENTS HAD A FINANCIAL AGREEMENT
4 DURING THE RETROACTIVE TIME PERIOD.

5 **SECTION 8.** In Colorado Revised Statutes, 26-13-122.7, **amend**
6 (1)(c)(I)(D) as follows:

7 **26-13-122.7. Administrative lien and attachment of insurance**
8 **claim payments, awards, and settlements - reporting - rules - fund.**

9 (1) (c) (I) For the purposes of this section, an insurance claim payment,
10 award, or settlement is limited to an individual who receives money in
11 excess of one thousand dollars after making a claim for payment under an
12 insurance policy for:

13 (D) ~~A Life insurance policy or annuity contract~~ payable to a
14 beneficiary.

15 **SECTION 9.** In Colorado Revised Statutes, 26-13-125, **amend**
16 (1)(a) and (3); and **add** (1)(e), (1)(f), and (9) as follows:

17 **26-13-125. State directory of new hires - definitions.** (1) As
18 used in this section, unless the context otherwise requires:

19 (a) "Employee" means a natural person who is employed by an
20 employer in this state for compensation, which employer is required to
21 report the compensation to the federal internal revenue service.
22 ~~"Employee" includes a self-employed or contracted employee for whom~~
23 ~~the employer is required to report compensation to the federal internal~~
24 ~~revenue service.~~ "Employee" does not include:

25 (I) An employee hired to perform intelligence or
26 counterintelligence functions for an agency of the United States
27 government, as those terms are defined in the federal "Intelligence

1 Organization Act of 1992", 50 U.S.C. sec. 401a, when the head of the
2 agency has determined that reporting the employee could endanger the
3 safety of the employee or compromise an ongoing investigation or
4 intelligence mission; OR

5 (II) AN INDEPENDENT CONTRACTOR.

6 (e) "SERVICE PROVIDER" MEANS:

7 (I) AN INDIVIDUAL, SOLE SHAREHOLDER OF A CORPORATION, SOLE
8 MEMBER OF A LIMITED LIABILITY COMPANY, OR SOLE PROPRIETOR;

9 (II) AN INDIVIDUAL WHO IS NOT AN EMPLOYEE OF A SERVICE
10 RECIPIENT; OR

11 (III) AN INDEPENDENT CONTRACTOR WHO:

12 (A) CONTRACTS OR PROVIDES SERVICES FOR COMPENSATION TO A
13 SERVICE RECIPIENT DOING BUSINESS IN COLORADO IN AN AMOUNT EQUAL
14 TO OR GREATER THAN THE AMOUNT SET FORTH IN 26 U.S.C. SEC. 6041 IN
15 THE CALENDAR YEAR; OR

16 (B) IS A TRANSPORTATION NETWORK COMPANY DRIVER WHO USES
17 A PERSONAL VEHICLE TO DELIVER FOOD, GOODS, OR OTHER SERVICES TO
18 A PERSON IN COLORADO THROUGH THE TRANSPORTATION NETWORK
19 COMPANY'S DIGITAL NETWORK.

20 (f) "SERVICE RECIPIENT" MEANS:

21 (I) A PERSON DOING BUSINESS IN COLORADO WHO ENTERS INTO A
22 CONTRACT FOR SERVICES WITH A SERVICE PROVIDER OR RECEIVES
23 SERVICES FROM A SERVICE PROVIDER; OR

24 (II) A PERSON DOING BUSINESS IN COLORADO AS A COMPANY THAT
25 MAINTAINS A DIGITAL NETWORK TO FACILITATE SERVICE TRANSPORTATION
26 NETWORK COMPANY DRIVERS, INCLUDING, BUT NOT LIMITED TO, DRIVERS
27 DELIVERING FOOD, GOODS, OR SERVICES TO A PERSON SEEKING SUCH

1 SERVICES.

2 (3) ~~Effective October 1, 1997,~~ Each employer shall submit to the
3 state directory of new hires a copy of the W-4 form, the W-9 form, or, at
4 the option of the employer, an equivalent form for each newly hired
5 employee in Colorado. The report may be transmitted to the state
6 department by first-class mail, magnetically, or electronically. The report
7 must contain the newly hired employee's name, DATE OF BIRTH, address,
8 social security number, WHETHER THE NEW HIRE IS AN EMPLOYEE OR
9 SERVICE PROVIDER, and the date services for remuneration were first
10 performed by the newly hired employee. The report must contain the
11 name and address of the employer and the identifying number assigned
12 to the employer ~~under section 6109 of~~ PURSUANT TO the federal "Internal
13 Revenue Code of 1986", ~~as amended,~~ 26 U.S.C. SEC. 6109. An employer
14 is not liable for furnishing information pursuant to this section. An
15 employer is not required to submit to the state directory of new hires a
16 report concerning any employee hired for less than thirty days.

17 (9) (a) NO LATER THAN TWENTY DAYS AFTER A SERVICE RECIPIENT
18 PAYS REMUNERATION TO OR CONTRACTS FOR SERVICES WITH A SERVICE
19 PROVIDER IN AN AMOUNT SET FORTH IN 26 U.S.C SEC. 6041, WHICHEVER
20 IS EARLIER, THE SERVICE RECIPIENT SHALL REPORT TO THE STATE
21 DIRECTORY OF NEW HIRES THE FOLLOWING INFORMATION:

22 (I) FOR EACH SERVICE PROVIDER WHO IS NEWLY PAID OR
23 CONTRACTED FOR SERVICES PROVIDED IN THIS STATE, THE SERVICE
24 PROVIDER'S NAME, DATE OF BIRTH, ADDRESS, SOCIAL SECURITY NUMBER,
25 AND WHETHER THE SERVICE PROVIDER IS BEING REPORTED AS A SERVICE
26 PROVIDER AND NOT AS AN EMPLOYEE; AND

27 (II) THE SERVICE RECIPIENT'S NAME, ADDRESS, AND SOCIAL

1 SECURITY NUMBER.

2 (b) A SERVICE RECIPIENT MAY REPORT REMUNERATION OR
3 CONTRACTS FOR SERVICES PURSUANT TO THIS SUBSECTION (9) IF THE
4 VALUE OF THE SERVICES IS LESS THAN THE AMOUNT SET FORTH IN 26
5 U.S.C. SEC. 6041 OR UNKNOWN.

6 (c) INFORMATION THAT IS REPORTED BY A SERVICE RECIPIENT
7 PURSUANT TO THIS SUBSECTION (9) IS CONFIDENTIAL BUT MUST BE MADE
8 AVAILABLE FOR USE BY STATE AGENCIES THAT ADMINISTER STATE PLANS
9 PURSUANT TO TITLE IV-D OF THE FEDERAL "SOCIAL SECURITY ACT",
10 INCLUDING STATE AGENCIES IN OTHER STATES.

11 (d) A SERVICE RECIPIENT WHO FAILS TO PROVIDE A REPORT
12 PURSUANT TO THIS SUBSECTION (9) IS SUBJECT TO THE SAME
13 ENFORCEMENT ACTION AVAILABLE FOR FAILURE OF AN EMPLOYER TO
14 REPORT A NEWLY HIRED EMPLOYEE.

15 (e) A SERVICE RECIPIENT WHO REPORTS INFORMATION TO THE
16 STATE DIRECTORY OF NEW HIRES PURSUANT TO THIS SECTION IS IMMUNE
17 FROM CIVIL LIABILITY.

18 **SECTION 10.** In Colorado Revised Statutes, 26-13.5-103,
19 **amend** (1)(h) and (1)(i.5) as follows:

20 **26-13.5-103. Notice of financial responsibility issued -**
21 **contents.** (1) The delegate child support enforcement unit shall issue a
22 notice of financial responsibility to the APA-respondent who is the
23 obligee or an obligor who owes a child support debt or who is responsible
24 for the support of a child or to the custodian of a child who is receiving
25 support enforcement services from the delegate child support enforcement
26 unit pursuant to article 13 of this title 26. If the obligor has applied for
27 child support services, the notice must be served on the obligee. The

1 notice must advise the APA-respondent:

2 (h) That, in calculating the amount of monthly support obligation
3 pursuant to the child support guidelines as set forth in section 14-10-115,
4 ~~C.R.S.~~, the delegate child support enforcement unit shall set the monthly
5 support obligation based upon reliable information concerning the
6 parents' income, which may include wage statements or other wage
7 information obtained from the department of labor and employment, tax
8 records, and verified statements and other information provided by the
9 parents and that, in the absence of any such information, the delegate
10 child support enforcement unit ~~may~~ SHALL set the monthly support
11 obligation ~~based on the current minimum wage for a forty-hour~~
12 ~~workweek~~ PURSUANT TO SECTION 14-10-115 (5)(b.5);

13 (i.5) That the court or delegate child support enforcement unit
14 may enter an order directing the obligor to pay for support of the child in
15 an amount ~~as may be~~ determined by the court or delegate child support
16 enforcement unit to be reasonable under the circumstances, for a time
17 period prior to the entry of an order establishing paternity or for a time
18 period prior to the ~~entry of the~~ MONTH THE CHILD SUPPORT OBLIGATION
19 BEGINS IN A support order established pursuant to section 19-6-104;
20 ~~C.R.S.~~;

21 **SECTION 11.** In Colorado Revised Statutes, 26-13.5-105,
22 **amend** (5) as follows:

23 **26-13.5-105. Negotiation conference - issuance of order of**
24 **financial responsibility - filing of order with district court.** (5) If the
25 court or delegate child support enforcement unit finds that the obligor has
26 an obligation to support the child or children mentioned in the petition or
27 notice, the court or delegate child support enforcement unit may enter an

1 order directing the obligor to pay such sums for support as may be
2 reasonable under the circumstances, taking into consideration the factors
3 found DESCRIBED in section 19-4-116 (6) ~~The court or delegate child~~
4 ~~support enforcement unit may also enter an order directing the~~
5 ~~appropriate party to pay for support of the child, in an amount as may be~~
6 ~~determined by the court or delegate child support enforcement unit to be~~
7 ~~reasonable under the circumstances, for a time period which~~ THAT
8 occurred prior to the month the child support obligation begins pursuant
9 to section 19-6-104.

10 **SECTION 12. Appropriation.** (1) For the 2025-26 state fiscal
11 year, \$46,665 is appropriated to the department of human services. This
12 appropriation is from the general fund. To implement this act, the
13 department may use this appropriation for the purchase of information
14 technology services.

15 (2) For the 2025-26 state fiscal year, the general assembly
16 anticipates that the department of human services will receive \$90,585 in
17 federal funds for the purchase of information technology services to
18 implement this act. The appropriation in subsection (1) of this section is
19 based on the assumption that the department will receive this amount of
20 federal funds, which is subject to the "(I)" notation as defined in the
21 annual general appropriation act for the same fiscal year.

22 (3) For the 2025-26 state fiscal year, \$137,250 is appropriated to
23 the office of the governor for use by the office of information technology.
24 This appropriation is from reappropriated funds received from the
25 department of human services under subsections (1) and (2) of this
26 section. To implement this act, the office may use this appropriation to
27 provide information technology services for the department of human

1 services.

2 **SECTION 13. Effective date.** This act takes effect upon passage;
3 except that section 7 and section 12 of this act take effect on February 1,
4 2026; and section 14-10-115 (3), (7), and (8), as amended in section 2 of
5 this act, takes effect on March 1, 2026.

6 **SECTION 14. Safety clause.** The general assembly finds,
7 determines, and declares that this act is necessary for the immediate
8 preservation of the public peace, health, or safety or for appropriations for
9 the support and maintenance of the departments of the state and state
10 institutions.