Administrative Office of the Courts
Judicial Branch of Georgia

State of Georgia
Commission on Child Support

Standard Excel™ Child Support Calculator

User Guide

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Version 2.0

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Section I

1. General Information

Welcome to the Georgia Commission on Child Support's User Guide for the Microsoft Excel™ Standard Child Support Electronic Calculator. This Excel child support calculator will allow you to enter your information directly in the worksheet and schedules. The instructions provided in this document will outline the steps for entering the information for a child support calculation. Amounts entered in the worksheet and schedules will automatically display in the appropriate fields and will be used to calculate child support. Data can only be entered in the yellow fields on the worksheet and schedules and cannot be entered in white fields. The instructions, information and tips provided in this document will outline the steps for entering the information to create a child support worksheet with calculations. The standard worksheet will always open first at the "Start Here" page.

2. Contents of the Child Support Calculator

Georgia's Child Support Calculator, the standard Excel version, consists of thirteen worksheet tabs labeled as indicated below (**Figure 1**).

Tab Name	Description
Start Here	Start Here
CS Worksheet	Child Support Worksheet
Schedule A	Gross Income
Self Employment Calculator	Self Employment Calculator
Schedule B	Adjusted Income
Schedule C	RESERVED FOR FUTURE USE
Schedule D	Additional Expenses
Schedule D Supplemental Tables	Additional Expenses - Additional Supplemental Tables 2, 3 & 4
Schedule E	Deviation Special Circumstances
Schedule E Supplemental Tables	Deviation - Additional Supplemental Tables 2, 3 & 4
Footnotes	Footnotes
Explanation of Terms	Explanation of Terms
BCSO	Basic Child Support Obligation Table

Figure 1

3. Helpful hints for entering information into the standard Excel worksheet

Several features of Excel used in this calculator are outlined in this section as helpful hints.

3.1 Sizing Worksheet on Monitor - Upon opening the Excel calculator, if you cannot see the tabs at the bottom of the page, left click the restore button found at the top right of the application and screen. The screen will enlarge to normal size and the tabs at the bottom will display.

Example 1: Sizing page at top right of application and computer screen.

Example 2: Tabs that will appear at the bottom of the Excel application/workbook. Use the arrows as indicated here to access all tabs by clicking the arrows to move to the far left or right of the screen.
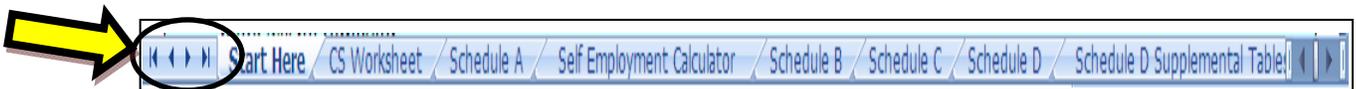
3.2 Reducing or magnifying the calculator workbook - The Excel calculator forms may appear too large for the computer screen once opened. One way to decrease the size of the document on the computer screen from 100% (or another percentage size) to a percentage size that allows you to display the width of the document on the screen is to drag or left click a bar similar to the one in Example 3 below.

Example 3: Zoom level bar found at the bottom right of the computer screen (Excel 2007).
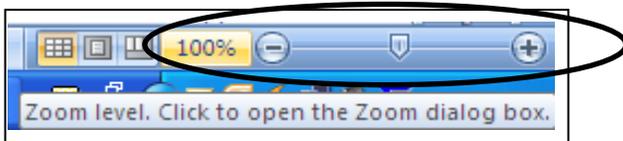
3.3 Data Entry Fields - One can only enter information in the yellow fields. The non-yellow or white fields contain formulas used for calculations, instructions, and headings that are protected. If you attempt to enter data in a white field, you will receive an error message indicating you need a password to unprotect the workbook. A password is not needed; all you have to do is close the error message box and move to a yellow field and enter the data.
NOTE: You must click or tab out of a field before the information you have entered is accepted and used in the child support calculation.

Example 4: Field used for entry of information:
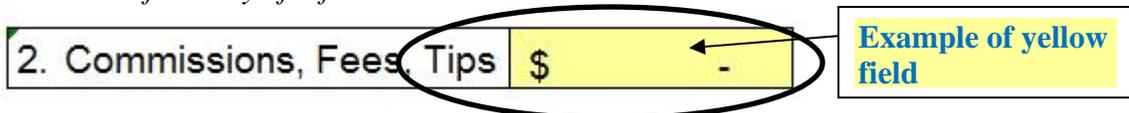
3.4 Drop Down List Box - The drop down list box feature will simplify the entry of standard information such as a county name. To use this feature, select the data entry field by tabbing or clicking in the field. An arrow will display to the right side of the field. Click the arrow and a box will open to display a list of valid options. Place your cursor over the word you want to select and left click with your mouse. Your selection will display in the field. You may also type in the name of the county.

Example 5: Drop Down Box used for selecting answers:
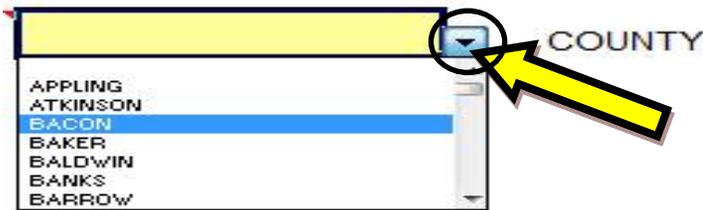
3.5 Bubble Boxes - Comments, definitions and instructions are represented with a red triangle in the upper right-hand corner of a field. Position your cursor over the field and the Bubble Box will display information. Move your cursor away from the field, and the Bubble Box will disappear.

Example 6: Bubble Box:
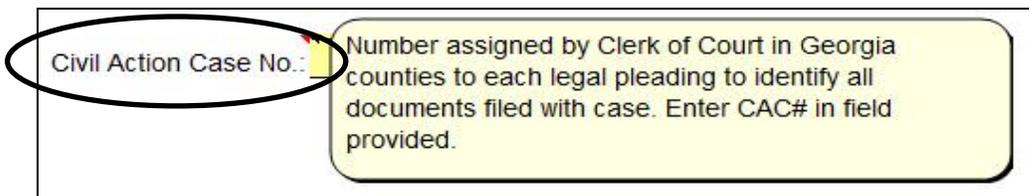
3.6 Check Boxes - Check boxes are used in the calculators for a quick and easy way to indicate a specific action such as including a child in the current case. Left click on the check box to activate and place a check mark in the box. To deactivate and remove the check mark from the box, left click the check box again and the check mark will be removed.

Example 7: Check Box

3.7 **Command Buttons -** Command buttons are used in the calculators to perform functions, such as applying the calculated Self Employment Income amount from the Self Employment Calculator to Schedule A, Line 3. Left click on the command button to perform a function.

Example 8: Command Button
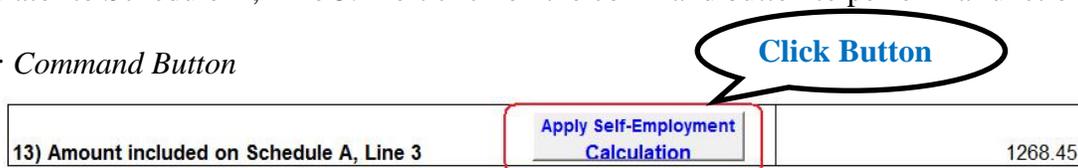
3.8 **Text Box Size Limits -** The entry of text in boxes is limited to a maximum number of characters, such as in the Comments for Court box that is limited to 300 characters. When you access certain fields a "Character Limit Box" will display letting you know the maximum number of characters that will be accepted. The Character Limit box will continue to display as long as you remain in that same field. Move to another field to release the Character Limit box; otherwise, the box will follow you up and down the page. If this happens, simply click into another field.

Example 9: Comments for Court and Character Limit Box
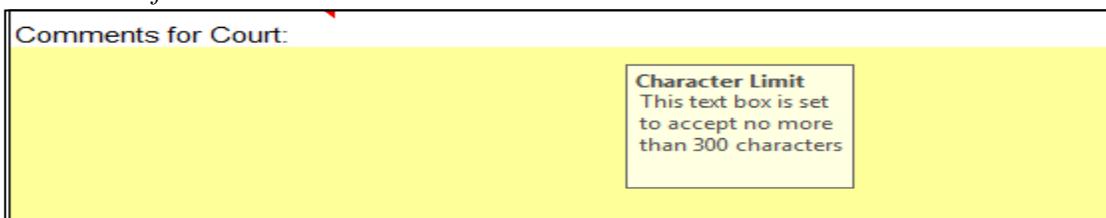
3.9 **Explanation of Terms -** The "Explanation of Terms" tab will display paraphrased definitions from the Child Support Guidelines statute.

Example 10: Explanation of Terms

3.10 **Saving the Worksheet –** It is recommended that you save your worksheet downloaded from the web site as your <u>original worksheet</u>. Using that original worksheet, select "Save As" and rename the worksheet using a naming standard such as the name of a party, civil action case number or other type of file number (i.e., Child Support Worksheet Form for Smith 1234.xls.) Following this recommendation allows you to maintain an original worksheet that is not used over and over again, other than for "Save As" purposes. It is also recommended that as you enter information into a worksheet that you periodically "Save" that worksheet to ensure that you do not lose data entered in the event of a power outage, interruption, etc.

Section II

4. Guidance for Entering Information in the Worksheet and Schedules

The standard electronic worksheet and schedules will open to the "Start Here" page each time the worksheet is opened. Please read that page before you proceed further. To start entering information in the standard Child Support Worksheet, click the "CS Worksheet" tab. This will give you access to the data entry fields in the worksheet where you will enter all information into the designated yellow fields. Select other tabs, i.e., Schedule A, Schedule B, etc., to access each of the Schedules.

> **NOTE:**   Data can only be entered in the yellow fields. All information entered will automatically display in the appropriate fields and will be used to calculate child support. View the Child Support Worksheet and Schedules to see the calculations.

IMPORTANT: Save your worksheet.

5. Entering data in the Worksheet

The cursor will already be positioned at the first enterable field. This field uses the drop down box feature described in **Section 3** above, **Helpful hints for entering information into the Excel Worksheets**. Click the arrow and the box will open to display a list of valid options. Place your cursor over the word you want to select and left click with your mouse. Your selection will display in the yellow field. Use the Tab Key to move to each yellow field (**Figure 2**) and continue entering information in this area of the worksheet as it applies to your case.

Figure 2

Use the check boxes for selecting:

a) "**DHS, ex rel., o/b/o**," if the worksheet is being prepared for a case filed with the Georgia Division of Child Support Services (DCSS).

b) "**Initial Action**" if the worksheet being prepared is for a new order; otherwise, check the box to indicate the case is a modification action and include the date of that initial child support order.

5.1   Adding Children

To correctly activate the check boxes to add children to your worksheet, make certain your cursor is in the field for the check box. With the cursor in the correct position and the field active, left mouse click to check the box under the "**Include**" column showing that the child is associated with the current case. Only children with a check mark next to their name will be included in the calculations. Tab to the next field to enter the first child's full name and year of birth information under the appropriate columns. Repeat this process until all children (numbered 1-12), who are the children of the parents in the current case, have been added. See the example below (**Figure 3**). The worksheet will not calculate amounts until at least one child has been included.

If a check mark is removed excluding a child, all <u>expenses</u> on Schedules D and E *associated with that child* will remain in those data fields but will be excluded from the calculations. (See NOTE below.) Excluding one child will not impact amounts entered for other *included* children.

> **NOTE**:   When excluding a child from calculations, if more than one child is included in the current case, you must manually adjust the cost of health insurance coverage as it applies to each child on Schedule D, Line 2.

Figure 3

5.2   Select the Noncustodial Parent

Selecting the noncustodial parent is a **very, very important** part of creating a worksheet for a child support calculation (**Figure 4**). The electronic calculators use this one piece of information to know when to allow certain fields for calculations to be active or inactive. Until the noncustodial parent is selected, the Low Income and Parenting Time Deviations cannot calculate.

Tab to the field for Mother and/or Father (a highlight box will appear around the check box selection area indicating your cursor is in that field) and click the box to select the noncustodial parent. A check mark will display. If the current case involves a Nonparent Custodian (exp.: grandparent, other relative, guardian, etc.), you may need to select "Both (Mother and Father)" as noncustodial parents.

Figure 4

5.3   Nonparent Custodian

A nonparent custodian is an individual, *other than a parent*, with legal custody of a child, **or** who has legal right to seek or modify child support for children in the current case. If a nonparent custodian is included in the current case, click the box next to "Nonparent Custodian" and a check mark will display. Tab to the next field and type the name of nonparent custodian (**Figure 4**).

5.4   Submitted By

Tab to the **Submitted by** field (**Figure 5**), and enter the name of the person who is preparing and/or who is submitting this worksheet to the court.

Figure 5

5.5   Social Security Payments to a Child – Line 12

Social Security Payments (excludes Supplemental Security Income (SSI)) are payments made for a child from a parent's account who receives Title II Social Security benefits (SSD or RSDI – disability or retirement), and is a noncustodial parent in the current case. Enter on this line (**Figure 6**) the monthly amount of the check paid to a child in the current case, under the column of the noncustodial parent who is PAID Social Security benefits by the Social Security Administration for retirement or disability. Do not enter an amount under the column of a parent who receives a check on behalf of a child in the current case. A child must be unmarried and not yet age 18, or still in secondary (high) school and under age 19, or under disability that began before age 22. A child must also be a dependent of an insured parent in the current case. Payments made on behalf of a child are not considered income for either parent.

Figure 6

5.6 Uninsured Health Expenses – Line 14

Tab to Line 14 (**Figure 7**) and enter a percentage (%) amount for each parent for future Uninsured Health Expenses. It is recommended you enter a whole percentage amount, i.e., 50%, rather than 49.66%, as an example of how the percentages display on Line 3 of the worksheet.

Figure 7

IMPORTANT: Save your worksheet.

Continue now to Schedule A of the Standard Worksheet for entry of Gross Income.

6. Schedule A (Gross Income)

Gross Income is the **monthly** gross income (before deduction of legal taxes) of each parent. **Do not include the income of a nonparent custodian.** All sources of gross income are entered in Schedule A. To start entering information in Schedule A, click the "Schedule A" tab. This will give you access to the data entry fields on the schedule. The amounts you enter and calculations will display on Schedule A.

6.1 Temporary Assistance for Needy Families (TANF)

If either parent is currently receiving Temporary Assistance for Needy Families (TANF), click in the appropriate box or boxes at (**Figure 8**) below "Mother" and/or "Father," and a check mark will display to reflect an active TANF status with the Division of Family and Children Services (DFCS). Click in the box again to remove the check mark. Leave these boxes blank, if the parents do not receive TANF. DO NOT include the monthly TANF grant amount or Medicaid as income.

Figure 8

6.2 Entering Income

Enter *all* sources of monthly gross income in the fields using Lines 1 through 23 (**Figure 9**). If there are multiple sources of income, enter each in the field that best matches that income source for that parent. Only complete fields that apply to each parent. Use the tab key to move from field to field. Use Line 23 to enter "Other" income. If Imputed Income is entered for a parent in Line 23, an explanation of this income must be written in the box or boxes located below Line 24. Total income for each parent will display on Line 24.

NOTE: Instructions for entering Self-Employment Income for either parent is in section 6.3 below.

Use Schedule A to enter Gross Income of each parent. Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.		
Convert all amounts to a monthly average.		
1. Salary and Wages (Do not include means-tested public assistance, such as TANF or food stamps.)	$ -	$ -
2. Commissions, Fees, Tips	$ -	$ -
3. Income From Self-Employment Use Self-Employment Calculator	$ -	$ -
4. Bonuses	$ -	$ -
5. Overtime Payments	$ -	$ -
6. Severance Pay	$ -	$ -
7. Recurring Income from Pensions or Retirement Plans	$ -	$ -
8. Interest Income	$ -	$ -
9. Income from Dividends	$ -	$ -
10. Trust Income	$ -	$ -
11. Income from Annuities	$ -	$ -
12. Capital Gains	$ -	$ -
13. Social Security Disability or Retirement Benefits received as income by a parent in this case. (Excludes SSI or payments for children)	$ -	$ -
14. Federal Veterans' Disability Benefits	$ -	$ -
15. Worker's Compensation Benefits	$ -	$ -
16. Unemployment Benefits	$ -	$ -
17. Judgments from Personal Injury or Other Civil Cases	$ -	$ -
18. Gifts (cash or other gifts that can be converted to cash)	$ -	$ -
19. Prizes / Lottery Winnings	$ -	$ -
20. Alimony & maintenance from persons not in this case	$ -	$ -
21. Assets which are used for support of family	$ -	$ -
22. Fringe Benefits (if significantly reduce living expenses)	$ -	$ -
23. Any Other Income, including Imputed Income (Do not include means-tested public assistance.)	$ -	$ -

Figure 9

6.3   Self-Employment Income

Self-Employment Income of a parent may be entered directly in Line 3 or may be calculated by using the Self-Employment Calculator (**Figure 10**). If you use the Self-Employment Calculator, you will need to review federal tax return documents and use information from those documents to complete fields in this calculator.

3. Income From Self-Employment Use Self-Employment Calculator	$ -	$ -

Figure 10

There are two methods of accessing the Self-Employment Calculator from the Worksheet, Schedule A or any of the other schedules.

- The first is to click the "Self-Employment Calculator" tab located at the bottom of the Excel workbook on your computer screen; or
- The second is to use the Self-Employment Calculator *button* located at Line 3 (**Figure 10 above**). Use Self-Employment Calculator

If you choose to use the Self-Employment Calculator, follow the instructions provided on the calculator page to complete the necessary fields (**Figure 11**). Do not include the Self-Employment Income of other partners who may also be in business with a parent in the current case.

Guidance: To calculate Self-Employment Income, you may use this Self-Employment Calculator **OR** you may enter Self-Employment income on Schedule A, Line 3. If you use this Self-Employment calculator, enter amounts below in yellow fields only. Calculations will automatically display in the appropriate fields. *If there is more than one owner in a business,* **ONLY** *include the self-employment income for a parent associated with this child support calculation.*

	Mother	Father
1) Description of Business		
2) Name of Business		

Figure 11

Once all Self-Employment Income amounts have been entered in this calculator and an answer appears on Line 13, click the button Apply Self-Employment Calculation (**Figure 12.**) The amount(s) in Line 13 will transfer to Line 3 of Schedule A and will be included with all other income entered in the Self-Employment Calculator.

13) To continue, click box at right; answers display on Schedule A, Line 3.	Apply Self-Employment	0.00	0.00

Answer(s) from the Self-employment Calculator will display on Schedule A, Line 3 as a positive number for a profit, or as a zero for a loss.

Figure 12

6.4 Income from Social Security Disability (RSDI/SSD)

A Social Security payment is money received by a **parent** in the current case as income from the Social Security Administration (SSA) for a disability or retirement. The monthly amount PAID to the parent is entered in Line 13 (**Figure 13**) under the column of the parent receiving the income. Do not enter payments received by a parent or child for Supplemental Security Income (SSI).

13.	Social Security Disability or Retirement Benefits received as income by a parent in this case. *(Excludes SSI or payments for children)*	$ -	$ -

Figure 13

6.5 Imputed income

If a parent fails to produce reliable evidence of *income*, such as prior year's tax returns, check stubs, or other information to determine current ability to pay child support or ability to pay child support in prior years, and the court or jury has no other reliable evidence of a parent's income or income potential, gross income for the current year will be based on a 40 hour workweek at current minimum wage. If income was imputed for either parent in Line 23, you must also enter an explanation of how that income was determined. Write explanations in the boxes provided for Mother and Father (**Figure 14**).

Figure 14

IMPORTANT: Save your worksheet.

Continue now to Schedule B of the Standard Worksheet for entry of Adjusted Income.

7. Schedule B (Adjusted Income)

The income of each parent may be adjusted when claiming "Adjusted Income for Self Employment Tax Paid," "Preexisting Child Support Orders Being Paid," and/or "Other Qualified Children living in the Parent's Home." Information entered in Schedule B will not apply to the nonparent custodian. Answers for each section of this schedule will appear on Line 6 for Self-Employment Taxes paid; Line 9 for Preexisting Orders Paid; and Line 14 for Other Qualified Children. (Only one of the answers on Lines 9 or 14 will be used in the calculations in the Child Support Worksheet, Line 2.) Click the "Schedule B" tab for access to the schedule and enter data in the yellow fields.

7.1 Self-Employment Tax Adjustment

Enter in Line 2 each parent's monthly self-employment income subject to FICA and Medicare tax paid by the parent (**Figure 15**). Find the amount of the tax paid in the parent's previous year Federal Tax Form 1040, Schedule SE, Line 4. If a parent reported less than $400 self-employment income that tax year, no amount need be entered in Line 2. The calculations will display on Lines 1 – 6 of Schedule B.

Figure 15

7.2   Preexisting Order

A Preexisting Order is an order in another case (not for the children in the current case) requiring a parent to pay child support for another child, and where that child support is *actually being paid*. Proof that the child support is being paid must be produced in the form of valid payment records. The date and time (time stamp from the clerk's office) of the initial order for the preexisting order in each case must be earlier than the date and time of the initial order in the case immediately before the court. At least one child in each order must still be a minor child. Child Support arrears repayment amounts cannot be included here. Enter Preexisting Order information in Lines 7(a) – 7(d) (**Figure 16**). Enter the Court Name, Court Case Number, Child's Name, Child's Birth Year, Date of Initial Order, and the monthly amount of child support actually being paid by the parent. Repeat these steps for each order.

	Court Name	Court Case #	Child Name	Birth Year	Date of Initial Order	Preexisting Child Support Amount Paid by Mother	Preexisting Child Support Amount Paid by Father
**Adjustment for Preexisting Child Support Orders Being Paid for Other Children**						
Enter the required information and the amount actually paid monthly. (Do not include arrears payments.)						
7(a)						$ -	$ -
7(b)						$ -	$ -
7(c)						$ -	$ -
7(d)						$ -	$ -

Figure 16

7.3   Qualified Other Children

A Court adjustment for Other Qualified Children may be considered only for children who are not in the current case and who meet **ALL FIVE** of the following requirements:

A)   The parent is legally responsible for the qualified child (Stepchildren do not qualify);
B)   The qualified child lives in the parent's home;
C)   The parent is actually supporting the qualified child;
D)   The qualified child is not subject to a preexisting order; and
E)   The qualified child is not currently before the court to set, modify or enforce child support.

Enter Other Qualified Children living in a parent's home in Line 10, along with the Child's Name and Birth Year (**Figure 17**). Repeat this step for each child up to a maximum of six children. Check the box on each line under column (a) Mother or (b) Father to indicate which parent is

claiming each qualified child. To complete the calculation process, you must also check the box that appears at Line 10(a). The calculation for this adjustment will not occur until this box is checked.

> **NOTE:** The Court has discretion to consider an Adjustment to Income for qualified children for the purpose of reducing a parent's gross income.

Adjustment for other QUALIFIED children pursuant to the five factors listed above				
	Name(s)	Birth Year	Enter Checkmark if Mother is Claiming Credit	Enter Checkmark if Father is Claiming Credit
10.			☐	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
10(a).	Click the checkbox until a check mark appears to include QUALIFIED children for whom adjustment is claimed, and automatic calculation will display.	☐	-	-

Figure 17

If Other Qualified Children are entered in Schedule B, an explanation (**Figure 18**) of why the court should grant this ***discretionary*** request for adjustment of income must also be written in the boxes located below Line 10(a).

Enter a comment here explaining why you have included an Other Qualified Child in the Current Court
Mother
Father

Figure 18

Schedule C is reserved and intentionally left blank.

IMPORTANT: *Save your worksheet.*

Continue now to Schedule D of the Standard Worksheet for entry of Additional Expenses.

8. Schedule D (Additional Expenses)

Schedule D concerns the additional expenses of "Health Insurance" and "Work Related Child Care." To begin entering information, click the "Schedule D" tab located at the bottom of the workbook/computer screen, which will give you access to the data entry fields for this schedule. Information can only be entered in the yellow fields. The answers for each parent entered in Line 3 will display on Line 8 of the Worksheet; and the answers for each parent entered in Line 5 will display on Line 6 of the Worksheet.

8.1   Health Insurance Cost

Enter the monthly amount paid or that will be paid by each parent, or by the nonparent custodian, for the *child(ren)'s portion* of the health insurance premiums (**Figure 19**).

When child(ren) for whom support is being determined are covered by a family policy, only the health insurance premium actually attributable to the child(ren) shall be included in the calculation.

> **Example**: The father currently pays $264 per month for family health insurance coverage for himself, his new wife and the two children in the current case. Of this premium, the amount attributable to father and current spouse is $192. Father is only entitled to claim $72, which is the family coverage of $264 minus $192 as father and current spouse's portion of the premium. The $72 difference is attributable to the cost of health insurance for the children in the current case. The answer of $72 is entered as the monthly premium paid by father.

When the child(ren)'s portion of the ***cost is unknown***, determine the amount by dividing the total of the health insurance premium by the total number of persons covered in the policy, and then by multiplying that amount by the number of covered children included in the current case.

> **Example:** A mother currently pays $200 per month for health insurance that covers the mother, the two children in the current case, and the mother's new husband. The sum of $200 is divided by four persons, equaling $50 per person. The amount of $50 is multiplied by the two children in the current case. The answer of $100 is entered in Line 2 under mother's column as the parent who pays the premium.

Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields on this schedule.	(a) Mother	(b)Father	(c) Nonparent Custodian	(d) Combined
1. **Child Care Expenses necessary for parent's employment, education or vocational training.** Monthly average amount paid by each Parent (or Nonparent Custodian) for child care for the children for whom support is being determined from all Supplemental Tables from Lines 7, 13 and 19.	$ -	$ -	$ -	$ -
2. **Health Insurance Premiums Paid for the Children** **Enter** monthly amount paid or will be paid by each parent or Nonparent Custodian for health insurance. (If portion is unknown, prorate for children by dividing total premium by number of persons covered then multiply by number of covered children in this action.)	$ -	$ -	$ -	$ -

Figure 19

8.2   Work Related Child Care Costs

Work Related Child Care cost means expenses for the care of child(ren) for whom support is being determined in the current case because of a parent's employment, job search, training or education necessary to obtain a job or enhance earning potential; that must not exceed a reasonable time as determined by the court. These same expenses may be included for the nonparent custodian.

Enter the ***annual*** average amount of Work Related Child Care cost paid by or that will be paid by each parent, and/or by the nonparent custodian, in Supplemental Table 1, Lines 2 – 19, for the child(ren) for who support is being determined in the current case (**Figure 20**). The annual amounts entered are then prorated between the parents only and converted to a monthly amount.

The tables are broken down into three sections for Mother, Father and Nonparent Custodian. Make certain to enter information in the correct section and under the correct column for each child. Amounts gathered from all Supplemental Table(s) 1, 2, 3 and 4 (tables 2, 3 & 4 are used for 4-12 children), and specifically Lines 7, 13 and 19 of those tables, are used in the calculations for Lines 1 – 5 on Schedule D.

NOTE: The names of the children will automatically display in the column headings.

Supplemental Table 1. Use these tables to calculate amounts for line 1 Schedule D. For additional children use Supplemental Table 2, 3, and/or 4.				
1. Children's Names → (Names will automatically display)	Child 1	Child 2	Child 3	
Child Care Paid by Mother				Totals
2. Total yearly amount during school year	$ -	$ -	$ -	$ -
3. Total yearly amount during summer break	$ -	$ -	$ -	$ -
4. Total yearly amount during school breaks	$ -	$ -	$ -	$ -
5. Total yearly amount of other child care (e.g. pre-school or child with disability)	$ -	$ -	$ -	$ -

Figure 20

Supplemental Tables 2, 3 and 4 are used to enter the Work Related Child Care expenses for children 4 through 12 (**Figure 21**). Repeat the process described above for the entry of the expenses until all have been recorded for all children included in the current case.

		Child 4	Child 5	Child 6	Totals
1.	Children's Names → (Names will automatically display)	Child 4	Child 5	Child 6	
Child Care Paid by Mother					**Totals**
2.	Total yearly amount during school	$ -	$ -	$ -	$ -
3.	Total yearly amount during summer break	$ -	$ -	$ -	$ -
4.	Total yearly amount during other school breaks	$ -	$ -	$ -	$ -
5.	Total yearly amount of other child care (e.g. pre-school or child with disability)	$ -	$ -	$ -	$ -
6.	Total Yearly Amounts	$ -	$ -	$ -	$ -
7.	Monthly Average (Divide Line 6 by 12 months)	$ -	$ -	$ -	$ -

Schedule D-Additional Expenses-Supplemental Table 2. Use this table to calculate amounts for Line 1 Schedule D, children 4, 5 and 6. For additional children use Supplemental Tables 3 and/or 4. Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.

Figure 21

IMPORTANT: Save your worksheet.

Continue now to Schedule E of the Standard Worksheet for entry of Deviations.

9. Schedule E – Deviations (Special Circumstances)

Deviations are allowed at the discretion of the court or jury. If a deviation is requested and allowed, it is subtracted from **or** increased to the presumptive amount of child support. The amount of child support established by the guidelines and the presumptive amount of child support are rebuttable. The expenses of a nonparent custodian may also be the basis for a deviation. When ordering a deviation, the court or jury must consider the best interest of the child, all available income of the parents, and must make written findings that an amount of child support, other than the presumptive amount calculated, is reasonably necessary to provide for the needs of the child for whom child support is being determined. To begin entering information on Schedule E, click on the "Schedule E" tab located at the bottom of the workbook/computer screen, which will give you access to the data entry fields for this schedule.

9.1   Low Income Deviation
If the noncustodial parent wants a Low Income Deviation, or upon request of the other party, or upon the court's initiative, the request <u>must</u> be made by checking the box on Schedule E that is located just above Line 1a (**Figure 22**). (Before proceeding further, it is recommended that you read the instructions found on Schedule E in the Low Income Deviation section, the Explanation Box and the bubble boxes.)

When considering a Low Income Deviation, it is recommended that you first read the statute at O.C.G.A. §19-6-15(i)(2)(B). In weighing the income sources and expenses of both parents and taking into account each parent's basic child support obligation as adjusted by health insurance and work related child care costs, these questions must be considered:

- Can the noncustodial parent provide evidence sufficient to demonstrate earning capacity? Or, does his/her pro rata share of the presumptive amount of child support create an extreme economic hardship for such parent?
- What will be the relative hardship that a reduction in the amount of child support would have on the custodial parent's household? The needs of each parent? The needs of the child(ren) for whom child support is being determined? The ability of the noncustodial parent to pay child support?

If a party requests or the court initiates this deviation by checking the box, the data entry fields for Mother (column a) and/or Father (column b) on Line 1a will change from white to yellow to allow data entry (**Figure 22**). Continue to Line 1a and enter in the appropriate field(s) a requested amount for the Low Income Deviation. There is no formula or set amount you should request and enter here. Enter an amount that you believe is appropriate. This amount will be considered in the Low Income Deviation calculation process, but it may not be the deviation amount allowed based on the minimum order requirement. Refer to Schedule E to view the calculations in Lines 1(a) and 1(b).

The Low Income Deviation amount that is used will be included with all other deviations on Line 14 of Schedule E. To remove the request and deviation, uncheck the box above Line 1a, and this calculation will be excluded from the deviation totals.

The application of the minimum order requirement, when the Low Income Deviation is requested, may result in a final child support amount on Line 13 of the worksheet that may not be the result you expected or that is most appropriate for the case. In this situation, you may want to consider using a different deviation.

If a low income deviation is granted, such deviation will not prohibit the court or jury from granting any other deviation on Schedule E. The final order amount on line 13 of the worksheet may be higher or lower than the minimum order amount when a Low Income Deviation is granted by the court.

NOTE: Low Income Deviation is entered as a positive number but treated as a subtraction when included with all other deviations. By use of this deviation, court or jury is not prohibited from granting an increase or decrease to the presumptive amount of child support by use of another deviation.		Court or Jury Allowable Deviations Only the Court or Jury may enter an amount under column (c) or (d).			
☑	To request Low Income Deviation, click in box at left, check mark will display. White fields in Line 1a for Noncustodial Parent will become yellow in color and allow data entry. Uncheck box to remove request. Continue to Line 1a.	(a) Mother	(b) Father	*(c) Mother	*(d) Father
1a.	Enter "Proposed Low Income Deviation amount" AS A POSITIVE NUMBER under noncustodial parent's column. Amount will be used unless Line 1b applies.	$0.00	$0.00	$0.00	$0.00

Figure 22

9.2   Low Income Deviation – Judicial Discretion
The Court or Jury may apply discretion to the Low Income Deviation and modify the amount or not allow the deviation at all.

Instructions for Court or Jury: To apply judicial discretion to the Low Income Deviation, check the "Discretionary Check Box for Court or Jury" located just below Line 1b (**Figure 23**). When the box is checked, the data entry fields for Mother (column c) and/or Father (column d) on Line 1a will change from white to yellow to allow data entry. Continue to Line 1a and enter in the appropriate field(s) a court or jury deviation amount. There is no formula or set amount to enter here. Enter an amount that is appropriate. This amount will be considered in the Low Income Deviation calculation process, but it may not be the deviation amount allowed based on the minimum order requirement. Refer to Schedule E to view the calculations in Lines 1(a) and 1(b). The Low Income Deviation amount that is used will be included with all other deviations on Line 14 of Schedule E. Uncheck the "Discretionary Check Box for Court or Jury" located just below Line 1b, if you want to allow the deviation as requested by a party or the court to apply. The Non-specific Deviation at Line 10 of Schedule E may be used to modify the Low Income Deviation. This may include allowing a deviation when not otherwise calculated, or by increasing or decreasing the deviation amount.

		(a) Mother	(b) Father	*(c) Mother	*(d) Father
NOTE: Low Income Deviation is entered as a positive number but treated as a subtraction when included with all other deviations. By use of this deviation, court or jury is not prohibited from granting an increase or decrease to the presumptive amount of child support by use of another deviation.				Court or Jury Allowable Deviations Only the Court or Jury may enter an amount under column (c) or (d).	
☑	To request Low Income Deviation, click in box at left, check mark will display. White fields in Line 1a for Noncustodial Parent will become yellow in color and allow data entry. Uncheck box to remove request. Continue to Line 1a.	(a) Mother	(b) Father	*(c) Mother	*(d) Father
1a.	Enter "Proposed Low Income Deviation amount" AS A POSITIVE NUMBER under noncustodial parent's column. Amount will be used unless Line 1b applies.	$0.00	$0.00	$0.00	$0.00
1b.	>If amount entered in Line 1a will make final child support obligation less than minimum order amount allowed when Low Income Deviation is granted, new deviation amount will display in Line 1b and used in calculations. >If entry in Line 1a results in amount equal to or greater than minimum order allowed, amount in Line 1a will automatically be used in the calculations.	$0.00	$0.00	$0.00	$0.00
☑	DISCRETIONARY CHECK BOX FOR COURT OR JURY ONLY: Use to exclude or change deviation amount that displays in Line 1b. Enter "Discretionary amount allowed by Court/Jury" AS A POSITIVE NUMBER under noncustodial parent's column. (See Bubble Box for details.)				

Figure 23

9.3 High Income

If the parent's combined adjusted income of the parents is greater than $30,000.00 per month, the amount of the income that is greater than $30,000.00 per month **(Figure 24)** will automatically display on Schedule E, Line 2(a). This "High Income" amount is displayed here as information for the Court or Jury.

High Income and Other Amounts
Enter a positive or negative (-) dollar amount in the appropriate column to increase or decrease the amount of child support. Only enter the amount of the deviation and put the deviation amount in the noncustodial parent's column. Only amounts listed in the noncustodial parent's column will affect the child support calculation.

2(a).	High Income - Combined Adjusted Income greater than $30,000/month from *Child Support Worksheet*, Line 2.	$	-	Amount here is display only

Figure 24

9.4 Specific and Non-Specific Deviations

Specific and Non-Specific Deviations entered on behalf of or by the parents can only be entered under columns (a) and/or (b) in Lines 3 – 10 (**Figure 25**). Enter in these fields a deviation amount

and not the actual expense amount. This section of Schedule E is not considered a financial affidavit and should not be treated as one. Only deviation amounts entered in the noncustodial parent's column will impact (increase/decrease) the final monthly child support obligation. Do not enter a deviation amount in the custodial parent's column.

Specific and Nonspecific Deviations entered as a positive (+) amount will increase the noncustodial parent's child support obligation, while Specific and Nonspecific Deviations entered as a negative (-) amount will decrease the noncustodial parent's child support obligation. The amounts entered in Lines 3 – 10 will total together and display on Schedule E, Line 11.

				Court or Jury Allowable Deviations	
Instructions for this section: Enter requested deviation amounts under the noncustodial parent column as a "positive (+)" number for an upward deviation or as a "negative (-)" number for a downward deviation. Do not enter the monthly amount of expenses in Lines 2(b)-10; enter only amount(s) you want the court to consider as a requested deviation from the Presumptive Amount of Child Support. The Specific and Non-specific Deviation section does not represent a financial affidavit.		(a) Mother	(b) Father	*(c)Mother	*(d)Father
2(b).	Deviation Based on High Income	$ -	$ -	$ -	$ -
3.	Other Health Related Insurance (dental, vision)	$ -	$ -	$ -	$ -
4.	Life Insurance	$ -	$ -	$ -	$ -
5.	Child and Dependent Care Tax Credit	$ -	$ -	$ -	$ -
6.	Visitation Related Travel Expenses	$ -	$ -	$ -	$ -
7.	Alimony PAID	$ -	$ -	$ -	$ -
8.	Mortgage (if Noncustodial Parent is providing cost of home where child resides)	$ -	$ -	$ -	$ -
9.	Permanency Plan or Foster Care Plan	$ -	$ -	$ -	$ -
10.	Other - Non-specific Deviations	$ -	$ -	$ -	$ -
11.	Deviation(s) will automatically display on this line. This is the recommended deviation based on the amounts entered above that will total with other deviations on Line 14 of this schedule.	$ -	$ -	$ -	$ -

Figure 25

Below are scenarios that demonstrate the correct way to enter a specific or non-specific deviation pursuant to O.C.G.A. § 19-6-15(i)(2) and (3). To begin, determine first which parent is the noncustodial parent in the current case, and determine which parent pays the expense.

Scenario A: Mother is custodial parent and father is noncustodial parent. *Custodial parent pays the expense.* Enter the deviation amount as a positive (+) number in father's column.

Scenario B: Mother is custodial parent and father is noncustodial parent. *Noncustodial parent pays the expense.* Enter the deviation amount as a negative (-) number in father's column.

Scenario C: Father is custodial parent and mother is noncustodial parent. *Custodial parent pays the expense.* Enter the deviation amount as a positive (+) number in mother's column.

Scenario D: Father is custodial parent and mother is noncustodial parent. *Noncustodial parent pays the expense.* Enter the deviation amount as a negative (-) number in mother's column.

Scenario E: Nonparent custodian (third party) – both parents are noncustodial parents for the purpose of paying child support. *Mother pays the expense.* Enter the deviation amount as a negative (-) number in mother's column. Enter the deviation amount as a positive (+) number in father's column.

Scenario F: Nonparent custodian (third party) – both parents are noncustodial parents for the purpose of paying child support. *Father pays the expense.* Enter the deviation amount as a positive (+) number in mother's column. Enter the deviation amount as a negative (-) number in father's column.

Scenario G: Nonparent custodian (third party) – both parents are noncustodial parents for the purpose of paying child support. *Nonparent custodian pays the expense.* Enter deviation amount as a positive (+) number in mother's column. Enter the deviation amount as a positive (+) number in father's column.

9.5   Specific and Non-Specific Deviations – Judicial Discretion
Only the Court or Jury may use the fields in Lines 2(b) – 10 *under columns (c) and/or (d)* to enter discretionary amount changes to the Specific and Non-specific deviations (**Figure 25**). The Court or Jury will enter amounts in the appropriate fields under columns (c) (Mother) and/or (d) (Father), along with other amounts entered under the parents' columns *(a) and (b) that will be allowed*. The court or jury will then check the box located below Line 11 to complete the discretionary override (**Figure 26**). The amounts previously entered by or on behalf of the parents will no longer be included in the totals, but will be preserved and unchanged under columns (a) and (b). If the Court or Jury decides to remove the deviations they entered, click in the box again to remove the check mark. The Court or Jury Allowable Deviations will continue to display but will be removed from the totals, and the amount(s) entered by or on behalf of the parents will be included in the calculations.

FOR COURT OR JURY USE ONLY: Check this box to override amounts entered in columns (a) and (b) for Mother and Father. Enter Court or Jury amount(s) in columns (c) and (d), which will then total with all other deviations.
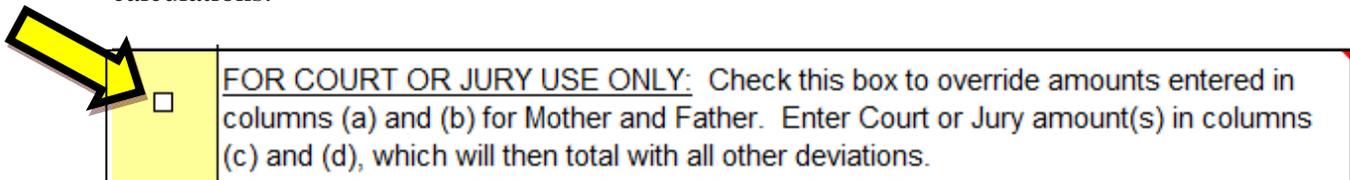
Figure 26

IMPORTANT: Save your worksheet.

9.6   Display of Extraordinary and Special Expenses Totals
The Extraordinary Educational, Extraordinary Medical, and Special Expenses for Child Rearing for each child display on Schedule E on Supplemental Tables 1, 2, 3 and 4. Supplemental Table 1 is the last page of Schedule E, and Supplemental Tables 2, 3 and 4 appear in one continuous page and may be accessed by selecting the tab for Schedule E Supplemental Tables. These additional Supplemental Tables are used for children 4 – 12, when included in the current case. While these three types of expenses for the children are entered in the Supplemental Tables, the final

calculations that are used in Schedule E, Line 14, appear in Lines 12(a) - 12(g) for mother and father (**Figure 27**). Amounts appearing in these lines cannot be changed here, but can be changed in the appropriate Supplemental Table.

	Extraordinary and Special Expenses - Complete Supplemental Tables Enter amounts/data in yellow fields only. Calculations will automatically display in the appropriate white fields.				
12(a).	**Extraordinary Educational Expenses** >Total amounts from Line 9(a) of each Supplemental Table for Mother. >Total amounts from Line 9(b) of each Supplemental Table for Father. >Total amounts from Line 9(c) of each Supplemental Table for Nonparent Custodian.	$ -	$ -	$ -	$ -
12(b).	**Extraordinary Medical Expenses** >Total amounts from Line 14(a) of each Supplemental Table for Mother. >Total amounts from Line 14(b) of each Supplemental Table for Father. >Total amounts from Line 14(c) of each Supplemental Table for Nonparent Custodian.	$ -	$ -	$ -	$ -
12(c).	**Allowable Special Expenses** >Amount from Line 28 of each Supplemental Table for Mother. >Amount from Line 29 of each Supplemental Table for Father. >Amount from Line 30 of each Supplemental Table for Nonparent Custodian.	$ -	$ -	$ -	$ -
12(d).	Total Extraordinary and Allowable Special Expenses. Lines 12(a), 12(b) and 12(c) added.	$ -	$ -	$ -	$ -
12(e).	Parent's Pro Rata Share of Income from *Child Support Worksheet,* Line 3.	%	%		%
12(f).	Parent's share of extraordinary/special expenses. Line 12(d) multiplied by percentages for each Parent on Line 12(e).	$ -	$ -		$ -
12(g).	Deviation for extraordinary/special expenses. Line 12(d) minus 12(f).	$ -	$ -		

Figure 27

9.7   Parenting Time Deviation

Only a parent identified as a noncustodial parent can request a Parenting Time Deviation that is based upon court ordered visitation for a child included in the current case. There is no formula or guidance in the statute or in the calculators for determining what amount to enter for this deviation. Only the field(s) for a noncustodial parent will be active (yellow in color) and allow for the entry of this deviation (**Figure 28**). Decide upon an amount and enter that sum as a positive number in the yellow field. The amount entered will be treated as a deduction from the Presumptive Amount of Child Support, and will be included with all other deviations.

	Parenting Time Deviation			
	Complete only if Parenting Time Deviation is being considered for Noncustodial Parent based on court ordered visitation.			
13.	*Enter* monthly amount of Parenting Time deviation here; otherwise, leave field blank. Do **not** enter a negative number.	$ -	$ -	

Figure 28

9.8   Total Allowable Deviations

All deviations entered in Schedule E, including amounts entered in the Supplemental Tables, total individually at Lines 1(a or b), 11, 12(g) and 13, when any apply, and automatically display on Line 14 of Schedule E (**Figure 29**). The amount(s) that appear on Line 14 can be positive or negative numbers. These amounts appear in white protected fields and cannot be changed here.

Changes can only be made in the applicable sections of Schedule E. The final amounts that appear on Line 14 are carried over to the worksheet and are entered automatically for display in Line 10.

		Total Allowable Deviation	
14.	**Total Allowable Deviations** on Lines 1(a) or 1(b), 11, 12(g), and 13, if any apply, automatically display here and on Line 10 of the **Child Support Worksheet** Line 10. (The total **can** be a negative number.)	$ -	$ -

Figure 29

9.9 Required Findings

The statute requires that the "Required Findings" be completed to explain why _each_ of the requested deviations should be allowed (Q*uestions B, C and D*). The three questions must be answered **_for each deviation requested_** using the boxes provided (**Figure 30**). Answers provided here will be used in the court's final order for child support.

> **NOTE**: Important Requirement about Deviations – No deviations are permitted under the law unless all three questions - (B), (C), and (D) - are answered for each deviation requested.

B. Would the presumptive amount be unjust or inappropriate? Explain

C. Would deviation serve the best interests of the children for whom support is being determined? Explain

D. Would deviation seriously impair the ability of the CUSTODIAL Parent or NONPARENT Custodian to maintain minimally adequate housing, food and clothing for the children being supported by the order and to provide other basic necessities? Explain

Figure 30

9.10 Deviation for Extraordinary Educational Expenses

The parents and/or nonparent custodian may request a deviation for Extraordinary Educational Expenses for children included in the current case. Enter in the appropriate fields for Mother, Father and/or Nonparent Custodian the **_ANNUAL_** amount paid for the expense for each named child (**Figure 31**). The calculator will convert the annual amounts to monthly amounts that are

then prorated between the parents only. On the Schedule E form, see the Supplemental Tables and Lines 12(a)-12(g) for these calculations.

Extraordinary Educational Expenses		Paid by				Totals
2.	Total yearly amount paid for Tuition, Room & Board, Fees and Books	Mother	$ -	$ -	$ -	$ -
3.	Total yearly amount paid for Other Extraordinary Educational Expenses	Mother	$ -	$ -	$ -	$ -
4.	Total yearly amount paid for Tuition, Room & Board, Fees and Books	Father	$ -	$ -	$ -	$ -
5.	Total yearly amount paid for Other Extraordinary Educational Expenses	Father	$ -	$ -	$ -	$ -
6.	Total yearly amount paid for Tuition, Room & Board, Fees and Books	Nonparent Custodian	$ -	$ -	$ -	$ -
7.	Total yearly amount paid for Other Extraordinary Educational Expenses	Nonparent Custodian	$ -	$ -	$ -	$ -

Figure 31

9.11   Deviation for Extraordinary Medical Expenses

The parents or nonparent custodian may request a deviation for Extraordinary Medical Expenses for children included in the current case. Enter in the appropriate fields for Mother, Father and/or Nonparent Custodian the *ANNUAL* amount <u>paid</u> for the expense for each named child (**Figure 32**). The calculator will convert the annual amounts to monthly amounts that are then prorated between the parents only. On the Schedule E form, see the Supplemental Tables and Lines 12(a)-12(g) for these calculations.

Extraordinary Medical Expenses		Paid by				Totals
10.	Total yearly amount paid for extraordinary medical expenses	Mother	$ -	$ -	$ -	$ -
11.	Total yearly amount paid for extraordinary medical expenses	Father	$ -	$ -	$ -	$ -
12.	Total yearly amount paid for extraordinary medical expenses	Nonparent Custodian	$ -	$ -	$ -	$ -

Figure 32

9.12   Deviation for Special Expenses for Child Rearing

The parents and/or nonparent custodian may request a deviation for Special Expenses for Child Rearing for children included in the current case. Enter in the appropriate fields for Mother, Father and/or Nonparent Custodian the *ANNUAL* amount <u>paid</u> for the expense for each named child (**Figure 33**). Briefly describe the Special Expense for each child in the field labeled "Total yearly amount paid for:" The calculator will convert the annual amounts to monthly amounts that are then prorated between the parents only. On the Schedule E form, see the Supplemental Tables and Lines 12(a)-12(g) for these calculations.

Special Expenses for Child Rearing (including, but not limited to summer camp, music or art lessons, band, clubs, athletics, etc.) Write brief description of expenses in yellow fields.		Paid by				Totals
15.	Total yearly amount paid for:	Mother	$ -	$ -	$ -	$ -
16.	Total yearly amount paid for:	Father	$ -	$ -	$ -	$ -
17.	Total yearly amount paid for:	Nonparent Custodian	$ -	$ -	$ -	$ -

Figure 33

A portion of the basic child support obligation (BCSO) covers average amounts of special expenses incurred in child rearing. To determine if this deviation is appropriate, the court or jury will consider the full amount of the special expenses. When these expenses exceed 7 percent of the BCSO in your worksheet (Line 4), the additional amount may be considered as a deviation. The 7% answer is an automatic calculation in the worksheet. On the Schedule E form, see the Supplemental Tables, Lines 20-30, and Lines 12(a)-12(g) for the calculations.

10.Footnotes

The Footnotes page allows space for the entry of notes that relate to the current case. Use footnotes as reminders of information or documents used to prepare this worksheet. These are notes for your use only and are not to be printed and filed with the court. Follow these steps to enter a footnote: **a)** use the drop down box under "Schedule" to select the worksheet or schedule type that relates to your footnote; **b)** enter the line number from the worksheet or schedules under the "Line No." column that relates to your footnote; and **c)** use the "Notes" box to type your footnote (**Figure 34**). Footnotes entered here must relate to the current case and cannot exceed 200 characters per line.

Example: Select "Schedule E" from the drop down box, type in Line number 13, and enter a Footnote explaining how the Parenting Time Deviation was determined.

Schedule	Line No.	Notes

Figure 34

11. Viewing the Worksheet and Schedules

You may view the worksheet and schedules by clicking the tabs, (i.e., CS Worksheet, Schedule A, Self-employment Calculator, Schedule B, Schedule D, Schedule D Supplemental Tables, Schedule E and Schedule E Supplemental Tables.) Review the entire worksheet and make necessary corrections on each form and re-save your worksheet. The worksheet and schedules associated with the standard worksheet display on the computer screen in white and light yellow colors.

IMPORTANT: Save your worksheet one last time before printing.

12. Printing Assistance

The information provided below is intended to assist you with printing the worksheet and schedules.

    a)   Go to the "CSWorksheet" tab and to the bottom of the Worksheet page (**Figure 35**) to see which schedules contain data and should be printed along with the Worksheet.

Schedules		Attached	Not Applicable
A	Gross Income	☑	
B	Adjusted Income	☑	☐
C	Schedule C is not in use and is intentionally left blank		
D	Additional Expenses	☑	☐
E	Deviations from Presumptive Amount	☑	☐

Figure 35

    b)   Print the worksheet and schedules identified using print processes available on the computer you are using (**Figure 36**). Recommendation: if Supplemental Tables for Schedules D and E are used, print only the pages that contain information about the children. You do not need to print blank pages that contain no calculations.

You have completed entry of information for your worksheet. You may view your worksheet and all schedules by clicking any of the tabs labeled CS Worksheet, Schedule A, Schedule B, Schedule D, or Schedule E. Return to this page to make corrections as corrections cannot be made from the worksheet or schedules.

Print Instructions for the Child Support Worksheet and Schedules

Printing Instructions – 1) Go to the "CSWorksheet" tab, and then to the bottom of the Worksheet page to see which schedules contain data and should be printed with the Worksheet. 2) Print the Worksheet and those schedules indicated by step 1 using print processes available in the version of Excel you are using.

Figure 36

Congratulations! You have now completed the Standard Excel Child Support Calculator Worksheet. It is recommended that you:

- Review the worksheet forms for accuracy (Re-save if you make changes);
- Check Line 13 of the Worksheet form to find the amount of the child support obligation owed by the noncustodial parent; and
- Print the Worksheet and Schedules that apply and retain a copy for your file.