**COMMONWEALTH OF KENTUCKY**

WORKSHEET FOR MONTHLY

CHILD SUPPORT OBLIGATION EXCEPTION



**INSTRUCTIONS FOR USE**

Effective March 31, 2023, KRS 403.2121 established an adjustment to the child support obligation based on parenting time that is court-ordered or approved and consistently exercised [KRS 403.2121(2)(b) and (3)(a)]. In order to receive shared parenting time credit, a parent shall also maintain care, custody, and control over a child a minimum of seventy-three (73) days per year [KRS 403.2121(2)(a)].

Per KRS 403.2121(6), parenting time credit shall not apply if the child or children subject to the child support award receive public assistance, including:

# Kentucky Children’s Health Insurance Program (KCHIP);

# Kentucky Transitional Assistance Program (KTAP);

* Supplemental Nutrition Assistance Program (SNAP); or
* Medicaid

Detailed Procedures

This worksheet has three columns, A, B, and C that are fillable. This worksheet and instruction may use these terms interchangeably:

* Parent A or Column A
* Parent B or Column B
* Both Parents or Column C

First, determine which parent is Parent A (Column A) and Parent B (Column B). If parenting time is unequal, list the parent with more parenting time as Parent A and the other parent as Parent B.

The CS-71.1 is used only when Parent B accounts for 100 percent of the combined monthly adjusted parental gross income. This worksheet provides a reduction in gross income for the entire amount of health insurance premiums incurred and paid for the child(ren) by Parent B [KRS 403.211(7)(b)].

Second, before proceeding, ensure you have each party’s monthly gross income, court ordered maintenance amount, prior-born child support amount, total childcare cost for the child(ren), total health insurance premium cost for the child(ren), and the number of days the child is under the care, custody, and control of Parent B.

Lines

1. Enter the monthly gross income for Parent B on line 1B [KRS 403.212(3)(a)(b)(c) and (e)].
2. Enter the monthly amount paid for the child(ren)’s health insurance or cash medical support paid to the provider [KRS 403.211(7)(b)] on line 2B.
3. Enter the monthly amount paid by Parent B for court ordered maintenance for prior spouse(s) plus the amount of maintenance ordered in the current proceeding on line 3B [KRS 403.212(3)(i)(1)].
4. Enter the monthly amount of child support on line 4B for Parent B that is:
5. paid pursuant to a court/administrative order for prior-born children [KRS 403.212(3)(i)(1)];

b. paid, but not pursuant to a court/administrative order, for prior-born children for whom the parent is legally responsible. [KRS 403.212(3)(i)(2)]; and

c. imputed for prior-born children residing with the parent [KRS 403.212(3)(i)(3)].

1. Subtract any amounts on lines 2B, 3B, and 4B from the amounts on line 1B and enter on line 5B. If the result is less than 0, enter 0.

***Caution:*** If Parent B is not 100% of the combined monthly adjusted parental gross income, you are required to use the CS-71 “Worksheet For Monthly Child Support Obligation” instructions and worksheet to calculate the child support obligation. ***Do not proceed with this Worksheet For Monthly Child Support Obligation (CS-71.1).***

1. Add the amount on line 5B as the combined monthly adjusted parental gross income on line 6C.
2. The percentage of combined monthly adjusted parental gross income of 100% is prepopulated on line 7B.
3. To determine the total child support obligation and whether the self-support reserve (SSR) applies in this case use Parent B’s monthly adjusted gross income (line 5B) and the number of children for whom support is being determined to see if that amount falls within the defined SSR [KRS 403.212(5)(b)] described and illustrated in the shaded area of the chart below.

* Parent B’s monthly adjusted gross income is equal to or less than $1,100 and support is being determined for one child;
* Parent B’s monthly adjusted gross income is equal to or less than $1,300 and support is being determined for two or more children;
* Parent B’s monthly adjusted gross income is equal to or less than $1,400 and support is being determined for three or more children;
* Parent B’s monthly adjusted gross income is equal to or greater than $1,500 and support is being determined for four or five children; or
* Parent B’s monthly adjusted gross income is equal to or less than $1,600 and support is being determined for six or more children.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Combined Monthly Adjusted Parental Gross Income** | **One child** | **Two children** | **Three children** | **Four children** | **Five children** | **Six or more children** |
| **0** | **60** | **60** | **60** | **60** | **60** | **60** |
| **100** | **60** | **60** | **60** | **60** | **60** | **60** |
| **200** | **60** | **60** | **60** | **60** | **60** | **60** |
| **300** | **60** | **60** | **60** | **60** | **60** | **60** |
| **400** | **60** | **60** | **60** | **60** | **60** | **60** |
| **500** | **60** | **60** | **60** | **60** | **60** | **60** |
| **600** | **60** | **60** | **60** | **60** | **60** | **60** |
| **700** | **60** | **60** | **60** | **60** | **60** | **60** |
| **800** | **60** | **60** | **60** | **60** | **60** | **60** |
| **900** | **60** | **60** | **60** | **60** | **60** | **60** |
| **1000** | **85** | **85** | **85** | **85** | **85** | **85** |
| **1100** | **148** | **150** | **152** | **154** | **155** | **157** |
| **1200** | **200** | **231** | **234** | **237** | **239** | **242** |
| **1300** | **216** | **312** | **316** | **320** | **323** | **327** |
| **1400** | **231** | **339** | **398** | **403** | **407** | **412** |
| **1500** | **247** | **362** | **437** | **486** | **491** | **497** |
| **1600** | **262** | **384** | **464** | **518** | **570** | **582** |

If Parent B’s monthly adjusted gross income (line 5B) and the number of children for whom support is being determined **falls within the defined SSR**, calculate Parent B’s total child support obligation using the amount that appears on line 5B in the Guidelines Table and enter on line 8C. [KRS 403.212(5)(b)].

If Parent B’s monthly adjusted gross income (line 5B) and the number of children for whom support is being determined **does not fall within the defined SSR,** calculate Parent B’s total child support obligation using line 6C (combined monthly adjusted parental gross income) for the number of children for whom support is being determined using the Child Support Guidelines Table [KRS 403.212(9)].

Check the box on line 8 to indicate whether the total child support obligation entered on line 8C was determined:

□ Box I. SSR Applied (line 5B). Insert the SSR amount in the space provided after checking this box.

□ Box II. SSR Not Applied (line 6C). Insert the total child support obligation determined by using the combined monthly adjusted parental gross income. Insert the amount under line 8(II) after checking this box.

□ Box III. Only applicable if shared parenting adjustment is ordered. Insert amount that was determined under Box II after checking this box.

1. Enter the monthly payment for childcare costs [KRS 403.211(6)] paid to the provider on line 9C.
2. Add lines 8C and 9C and enter this amount on line 10C to determine the total child support obligation with proportionate share of childcare and health insurance cost.
3. Enter the amount from line 10C on line 11B.
4. For Parent B, subtract the direct payment to the provider on line 9 from line 11B. Enter this result on line 12B.

**If SSR is applicable do not use lines 13-15. If Shared Parenting Adjustment applies, continue to Instruction 13. If Shared Parenting Adjustment does not apply, skip to line 16 instruction.**

1. Determine the number of days Parent B has the child(ren) on an annual basis based upon parenting time that is either court-ordered or approved and consistently exercised. Enter the number under line 13B. [KRS 403.2121(2)(a)(b)].
2. Using the days listed under line 13B, enter the adjustment percentage on line 14B using the below chart.  
     
   **Parenting Time Days Adjustment Percentage**

|  |  |
| --- | --- |
| 73 - 87 | 10.5% |
| 88 – 115 | 15% |
| 116 – 129 | 20.5% |
| 130 – 142 | 25% |
| 143 – 152 | 30.5% |
| 153 – 162 | 36% |
| 163 – 172 | 42% |
| 173 – 181 | 48.5% |
| 182 – 182.5 | 50% |

1. Enter the parenting time credit adjustment on line 15B by multiplying the obligated parent’s adjustment percentage on line 14B by the total child support obligation on line 8C, SSR not applied amount (use the amount listed under line 8, Box II).

16. This line determines the final allocated child support amount paid by Parent B:

1. **If Shared Parenting Applies:** Subtract line 15B from line 12B. This amount is the adjusted monthly child support amount Parent B is responsible for paying. To calculate a weekly amount, multiply line 16B by 12 and divide by 52.
2. **If Shared Parenting Does Not Apply**: use the amount listed on line 12B for Parent B. **Do not proceed to line 17.**
3. If Self-Support Reserve (SSR), is determined under line 8(I), Parent B pays the SSR amount determined on line

12B. Check this box and insert the amount from 12B.

PARENT A NAME: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ PARENT B NAME:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

IVD #, IF APPLICABLE: \_\_\_\_\_\_\_\_\_\_\_\_\_COURT CASE NUMBER:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ COUNTY:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

NUMBER OF CHILDREN INCLUDED IN THIS GUIDELINE CALCULATION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PRIOR SUPPORT OBLIGATION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_PERCENTAGE OF CHANGE, IF APPLICABLE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |
| --- | --- | --- | --- |
| **COMMONWEALTH OF KENTUCKY**  **WORKSHEET FOR MONTHLY**  **CHILD SUPPORT EXCEPTION** | | | |
|  | **Parent A**  **(Column A)** | **Parent B**  **(Column B)** | **Both Parents**  **(Column C)** |
| 1. Monthly gross income | **$ -0-** | **$** |  |
| 2. Deduction for payment of child(ren)’s health insurance premium or cash medical support | $ | **$** |  |
| 3. Deduction for maintenance payments | $ | **$** |  |
| 4. Deduction for other child support for prior-born children | $ | **$** |  |
| 5. Monthly adjusted gross income | **$**   **-0-** | **$** |  |
| 6. Combined monthly adjusted parental gross income |  |  |  |
| 7. Percentage of combined monthly adjusted parental gross income | -**0- %** | **100 %** |  |
| 8. Total child support obligation was determined using:  ☐ I. Only Parent B’s monthly AGI (5B) – SSR applied: $\_\_\_\_\_\_\_\_\_\_\_\_  ☐ II. Only Parent B’s monthly AGI (5B) – SSR not applied: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_  ☐ III. Shared Parenting Adjustment – Use amount under 8 (II) |  |  | **$** |
| 9. Childcare costs |  |  | **$** |
| 10. Total child support obligation with proportionate share of childcare and health insurance |  |  | **$** |
| 11. Each parent’s monthly child support obligation | **$ -0-** | **$** |  |
| 12. Subtract childcare paid to provider by Parent B line 11. Enter result on line 12.    *(Skip to line 16 if Shared Parenting Adjustment does not apply)* | **$ -0-** | **$** |  |
| 1. **Shared Parenting Time Applies** - Enter Number of days for Parent B and complete lines 14 and 15 |  |  |  |
| 1. Insert the adjustment percentage credit |  | **%** |  |
| 15. For Parent B, multiply line 8C by line 14B |  | **$** |  |
| 16. Amount Parent B pays to Parent A. Insert the amount from 12B as 16B for the final allocated child support.    **For Shared Parenting only:** Subtract Line 15B from Line 12B for the final allocated child support. |  | **$** |  |
| 17. ☐ **For (SSR) only:**  Mark this box if SSR is applicable. See instructions for details. |  | **$** |  |