



R. Mark Rogers
Rogers Economics, Inc.
617 Garamond Place
Peachtree City, GA 30269
Ph. 678-364-9105
RMRogers@mindspring.com

Instructions for Georgia Excel Deviation Calculator[©]

Quick Start Version

The Quick Start version of the instruction has minimal details and basically just tells you what to key in. More detailed instructions and explanations are found in the full instructions document.

Introduction

The Georgia Excel Deviation Calculator makes it easy to copy and paste exhibit tables from Excel to Word for use in court to explain how deviation adjustment amounts were calculated for your case. It is assumed that the user has minimal understanding of Excel.

General caveats:

- ❖ Enter data ONLY in the data input page. This is the “START HERE” tabbed worksheet.
- ❖ When entering data in the input page, only key data in cells highlighted in red font. Do not enter data in cells in black font.
- ❖ All figures used in the deviation calculator are monthly.
- ❖ For the calculator to work properly, at least one of the parents must have monthly adjusted income greater than zero.
- ❖ The use of the exhibits from this calculator should be helpful in arguing a parenting time deviation. Such use alone does not guarantee a parenting time deviation—the deviation is still at the court’s discretion.

Parenting Time Deviation

Input Information for the Parenting Time Deviation

Go to the “START HERE, Input Page” tab.

Lines 1 through 6

Lines 1 through 6 are simply for case identification information. Filling in these lines is not necessary to have completed tables showing calculations for parenting time deviation adjustment amounts (there are three different versions of the parenting time calculation).

Line 7

Key in the number of children for whom child support is being calculated for this case.

Line 8

Indicate whether the mother or father is the custodial parent. Key in a "1" or "0" JUST in the MOTHER'S cell (red font). Do not enter any data into the cell for the father on Line 8. If the mother is the custodial parent, the Excel file will automatically give the father noncustodial status. If the mother is the noncustodial parent, the Excel file will automatically give the father custodial status. Enter a "1" if the mother is the custodial parent; enter a "0" if the mother is the noncustodial parent.

Line 9

Enter each parent's monthly gross income.

Line 10

Enter each parent's monthly adjusted income. These figures should match those in the official child support worksheet for the main page (first page—"CS Worksheet" tab), Worksheet Line 2. The calculator will not work properly unless at least one of the parents has adjusted income greater than zero. If both parents have income of zero, this creates a zero divisor for shares of combined income and does not calculate.

Line 11

Skip Line 11. Do NOT enter any data in Line 11. The Basic Child Support Obligation (BCSO) is calculated automatically from other input information. Some lines in the input page are for reference points for calculations elsewhere in the Excel file. These are the lines where you do not enter any data—just in case you were curious why they are there if you do not enter any data in them.

Line 12

Skip Line 12. Do NOT enter any data in Line 12.

Line 13

Skip Line 13. Do NOT enter any data in Line 13.

Line 14

Skip Line 14. Do not enter any data in Line 14.

Line 15

Line 15 is for child care expenses and is part of the presumptive calculation. Data keyed in Line 15 should match data from in the official child support worksheet for Schedule D, Worksheet Line 7 Total (mother) and Line 13 Total (father).

Line 16

Line 16 is for health insurance premiums for the children and is part of the presumptive calculation. Data keyed in Line 16 should match data from in the official child support worksheet for Schedule D, Worksheet Line 2.

Line 33

Line 33 has the shares of parenting time for each parent as a percentage of total time with the children. Just enter a number for the father—the mother's share is automatically calculated as a remainder share of 100 percent (the mother share is 1 minus the father's decimal share). Enter the father's percentage as a decimal. For example, if the father's share is 30 percent, enter ".30".

Line 34

The parenting time deviation adjustment is affected in one version not just by parenting time shares but according to whether each parent has fixed costs for housing. Set aside housing means a bedroom for the child or children on a full-time basis. If the parent has a room or rooms set aside and used just for the child or children as a bedroom or bedrooms, enter "1" for that parent. If the parent has not set aside a bedroom for the child or children, enter "0."

Line 35

In one version of the parenting time deviation calculation, the calculation is affected by each parent's share of what are called non-duplicated fixed costs. These are costs that do not vary by parenting time and are not duplicated (generally) by each parent. These costs include clothing and activity fees (cost of playing a sport or other activity for a season). Use a monthly average from the annual total expenses. Enter the percentage just for the father since the mother's percentage is calculated automatically as the difference between 1 and the father's share. Enter the father's share as a decimal less than 1.

Line 35.d.

The deviation calculator has not just economics based parenting time deviation calculations and suggestions (based on the Shockey study as found in the CLE manual) but also on formulas from North Carolina and Arizona. Line 35.d. is related to the fact that Arizona has two tables for parenting time credit percentages for the noncustodial parent. Table A generally is used and has parenting time credit slowly starting with only a few days of parenting time and growing larger with extensive parenting time. But there is an option to use Table B if the noncustodial parent does not share many of the duplicated expenses. There is zero credit until parenting time is quite significant. This is discussed more in Appendix C in the CLE manual.

Lines 35.b. and c.

This line automatically converts the percentage share of parenting time into parenting time days/overnights. Line 35.c. rounds the noncustodial parent's overnights into whole numbers for the purpose of "looking up" the correct credit in the Arizona formula (done automatically). Lines 35.b and 35.c are merely for showing the whole values and what the value is for the noncustodial parent.

For Line 35.d., enter "1" to use Table A or "0" to use Table B for the deviation suggestion based on the Arizona formula.

After entering the input information—you are finished! Everything flows through to the output tables. At this point, you only need to copy and paste the output tables to Word as needed. Remember, do NOT key data into the output tables or you likely will overwrite important formulas.

Exhibit Tables for the Parenting Time Deviation

Exhibit tables can be created in Word simply by highlighting one of the tables in Excel and then copying and pasting into Word. Detailed instructions on this are in the full instructions document.

Presumptive Award Table

Go to the tab labeled "PresumptiveWorksheetV8." This worksheet simply shows the presumptive calculation and should match the presumptive calculation in the official calculator on Line 9 IF inputs match. This table does NOT automatically include deviation amounts in Line 10. The presumptive calculation table is included mainly to be a check against the official worksheet to make sure inputs match. However, another feature is that you can copy and paste this table into Word for exhibits. You no longer can copy and paste from the official child support worksheets with version 8—cells have been "locked" in the official child support worksheet.

Straight-Line Parenting Time Adjustment Tables

Go to the tab labeled "PTA Dev. Straight Line Adj."

This table shows a simple, purely math-based method of calculating a parenting time adjustment. The simplest method of using an economic rule or formula for the parenting time adjustment is to pro-rate the Child Support Obligation amount by parenting time shares and to pro-rate these costs between the parents on a "straight line" basis. That is, each parent's share of the Basic Child Support Obligation is proportionally shared according to each parent's share of total parenting time with the child. All child costs are assumed to vary by parenting time.

Shockey Study Basis, Full Parenting Time Adjustment

Go to the tabbed section, "PTA Dev. Shockey Study."

First, the straight-line parenting time adjustment is a simple and reasonable mathematical formula for calculating a parenting time adjustment. However, it does not go into subtleties that may be appropriate for a better, case-specific parenting time deviation adjustment. For example, the straight-line calculation assumes that all child costs vary according to parenting time. But in real life, housing costs (when incurred) do not vary by parenting time—you either have a bedroom for the child or not. Also, clothing costs generally do not vary by parenting time.

Essentially, an economically sound parenting time adjustment should include how child costs are incurred by both parents and are allocated between basic categories of variable costs, duplicated fixed costs, and non-duplicated fixed costs. The only economic study that documents estimates for these three basic categories is *Determining the Cost of Raising Children in Non-intact Arizona Households*, by Dr. James W. Shockey, University of Arizona, presented to the Arizona Judicial Council, February 1995.

This study is discussed in more detail in the deviation strategies seminar manual but the table below summarized Shockey's broad categories for child costs.

Not All Child Costs Vary by Parenting Time		
Broad Category	Characteristic in Shared Parenting Situations	Examples
Duplicated fixed costs	Both parents incur and do not vary with parenting time	Housing
Non-duplicated fixed costs	Only one parent incurs at a time and do not vary with parenting time	Clothing and activity fees (parents may split who buys which portions)

Variable costs	Both parent incur but not at the same time and do vary with parenting time	Food and travel
----------------	--	-----------------

Based on the Shockey study, the average shares of total child costs allocated to these three components are seen below.

Component Shares of Child Costs, Shockey Study, 1995	
Duplicated fixed costs	28.17 percent
Non-duplicated fixed costs	33.87 percent
Variable costs	37.96 percent

Shockey Study Basis, Just a Variable Cost Adjustment

Go to the tabbed section, "PTA Dev. Shockey, Just Variable."

It can be useful to give the court a range of parenting time adjustments to consider. The upper end can be a full Shockey study based adjustment—based on all three types of child costs. But the court may be reluctant to award such a large deviation—especially if the custodial parent has a notably lower income than the noncustodial parent. One could argue a "minimum" parenting time adjustment based just on variable child costs—daily transportation and food. These are costs that directly shift from the custodial parent to the noncustodial parent when the noncustodial parent has parenting time. The custodial parent has reduced costs while the noncustodial parent has increased costs.

North Carolina Presumptive Parenting Time Adjustment Based Deviation

Go to the tabbed section, "NC PT award using GA table".

This section uses the automatic parenting formula used by North Carolina but with Georgia's child cost table. The bottom of this tabbed page has a table showing a value for a deviation award in Georgia based on this formula. More detail is found in the child support deviation strategies manual for Continuing Legal Education.

Child Support Presumptive Worksheet Using <u>North Carolina</u> Parenting Time Adjustment			
	Mother	Father	Total
1. Monthly Gross Income	\$4,000.00	\$5,000.00	\$9,000.00
2. Monthly Adjusted Income	\$4,000.00	\$5,000.00	\$9,000.00
3. Pro Rata Shares of Combined Income	44.44%	55.56%	100.0%
4. Basic Child Support Obligation (from Table)			\$1,150
5. Shared Custody Basic Obligation (multiplier of 1.5 if overnights 123 per year or more)			\$1,725
6. Memo: Noncustodial parent's # of overnights			146.0
7. Each Parent's Share of the Basic Child Support Obligation	\$766.59	\$958.41	
8. Each Parent's Overnights (adjusted if NCP meets 123 nights)	219.00	146.00	
9. Percentage Overnights with Each Parent	60.0%	40.0%	
10. Support Obligation for Time with Other Parent	\$306.64	\$575.05	
11. BCSO Portion of Award	-\$268.41	\$268.41	

12. Adjustment for Work Related Child Care and Health Insurance Expenses	\$0.00	\$0.00	
13. Adjusted Child Support Obligation	-\$268.41	\$268.41	
14. Adjustment for Additional Expenses Paid	\$0.00	\$0.00	
15. Presumptive Amount of Child Support	-\$268.41	\$268.41	
16. Deviations from Presumptive Child Support Amount	\$0.00	\$0.00	
17. Subtotal	-\$268.41	\$268.41	
18. Social Security Payments	\$0.00	\$0.00	
19. Final Child Support Amount	NA	\$268.00	
Uninsured Health Expenses			
20. Uninsured Health Expenses. Carry down Line 3 or enter the percentage otherwise ordered by the Court	44.44%	55.56%	
	Mother	Father	Combine d
21. Child Care Expenses	\$0.00	\$0.00	\$0.00
22. Health Insurance Premiums Paid for the Children	\$0.00	\$0.00	\$0.00
23. Total Monthly Additional Expenses	\$0.00	\$0.00	\$0.00
24. Pro Rata Shares of the Basic Child Support Obligation	44.44%	55.56%	100.00%
25. Pro Rata Share of Additional Expenses	\$0.00	\$0.00	
Calculation of Parenting Time Deviation Amount for GA Award			
26. Georgia Standard Presumptive Award	NA	\$639.00	
27. North Carolina Award with Presumptive PT Adjustment	NA	\$268.00	
28. Georgia Award Minus North Carolina Award	NA	\$371.00	
29. Enter in Line 13 of Georgia Schedule E in Worksheet	NA	\$371.00	

Arizona Presumptive Parenting Time Adjustment Based Deviation

Go to the tabbed section, "AZ PT award using GA table" .

This section uses the automatic parenting formula used by Arizona but with Georgia's child cost table. The bottom of this tabbed page has a table showing a value for a deviation award in Georgia based on this formula. More detail is found in the child support deviation strategies manual for Continuing Legal Education.

Child Support Presumptive Worksheet Using <u>Arizona</u> Parenting Time Adjustment			
	Mother	Father	Total
1. Monthly Gross Income	\$4,000.00	\$5,000.00	\$9,000.00
2. Monthly Adjusted Income	\$4,000.00	\$5,000.00	\$9,000.00
3. Pro Rata Shares of Combined Income	44.44%	55.56%	100.0%
4. Basic Child Support Obligation (from Table)			\$1,150
4.b. Memo: Noncustodial parent's # of overnights			146.00
5. Each Parent's Share of the Basic Child Support Obligation	\$511.06	\$638.94	
6. Days with Each Parent (Rounded to Whole Day)	219.00	146.00	
7. Parenting Time Credit Percentage	NA	30.7%	
Table Used to Look Up Parenting Time Credit Percentage:		Table A	
8. Parenting Time Credit, Dollars	NA	-\$353.05	
9. Parenting Time Adjusted BCSO	NA	\$285.89	
10. Adjustment for Work Related Child Care and Health Insurance Expenses	\$0.00	\$0.00	
11. Adjusted Child Support Obligation	NA	\$285.89	
12. Adjustment for Additional Expenses Paid	NA	\$0.00	
13. Presumptive Amount of Child Support	NA	\$286.00	
14. Deviations from Presumptive Child Support Amount	\$0.00	\$0.00	
15. Subtotal	NA	\$286.00	
16. Social Security Payments	\$0.00	\$0.00	
17. Final Child Support Amount	NA	\$286.00	
Uninsured Health Expenses			
18. Uninsured Health Expenses. Carry down Line 3 or enter the percentage otherwise ordered by the Court	44.44%	55.56%	
	Mother	Father	Combined
19. Child Care Expenses	\$0.00	\$0.00	\$0.00
20. Health Insurance Premiums Paid for the Children	\$0.00	\$0.00	\$0.00
21. Total Monthly Additional Expenses	\$0.00	\$0.00	\$0.00
22. Pro Rata Shares of the Basic Child Support Obligation	44.44%	55.56%	100.00%
23. Pro Rata Share of Additional Expenses	\$0.00	\$0.00	
Calculation of Parenting Time Deviation Amount for GA Award	Mother	Father	
24. Georgia Standard Presumptive Award	NA	\$639.00	
25. Arizona Award with Presumptive PT Adjustment	NA	\$286.00	
26. Georgia Award Minus Arizona Award	NA	\$353.00	
27. Enter in Line 13 of Georgia Schedule E in Worksheet	NA	\$353.00	

PARENTING TIME, TABLE A	
Number of Parenting Time Days	Adjustment Percentage
0 - 3	0
4 - 20	0.012
21 - 38	0.031
39 - 57	0.050
58 - 72	0.085
73 - 87	0.105
88 - 115	0.161
116 - 129	0.195
130 - 142	0.253
143 - 152	0.307
153 - 162	0.362
163 - 172	0.422
173 - 182	0.486
PARENTING TIME, TABLE B	
Number of Parenting Time Days	Adjustment Percentage
0 - 142	0.000
143 - 152	0.275
153 - 162	0.293
163 - 172	0.312
173 - 182	0.331