

Rogers Economics Announces a Two-Day CLE Seminar on Child Support Issues

**Attend one or both sessions in Richmond Hill,
just outside of Savannah**

Session 1: NEW TAX LAW'S IMPACT ON GA CHILD SUPPORT & ALIMONY; NEW GEORGIA CHILD SUPPORT STATUTE

**FOCUS ON CHILD TAX CREDITS, TAX DEDUCTIONS FOR ALIMONY
PLUS RECENTLY ENACTED CODE ON USE OF MULTIPLE WORKSHEETS,
CHILD CARE OFF WORKSHEET & IMPUTED INCOME**

**Friday Afternoon, August 10, 2018
Richmond Hill City Center, Richmond Hill, GA**

Sponsored by
Rogers Economics, Inc.
Peachtree City, GA 30269
RogersEconomics.com
678-364-9105



**3 regular CLE hours for
GA attorneys for each
session. Attend one or
both sessions.**

Session 2: GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES & PRACTICAL APPLICATIONS

**FOCUS ON PROCEDURAL AND ECONOMIC BASICS FOR DEVIATING,
DETAIL ON HIGHER LEVELS DEVIATIONS & UNDERLYING FACTS**

**Saturday Morning, August 11, 2018
Richmond Hill City Center, Richmond Hill, GA**

Agendas for each session and registration forms for each session are further below.

Rogers Economics is pleased to present two CLE seminars back-to-back in Richmond Hill, just outside of Savannah. Each session covers different topics and is for 3 regular CLE hours for Georgia attorneys. You can attend one session or both sessions. One of each is conveniently during the workweek for those needing to keep weekend time for family and one during the weekend for those having trouble getting away from the work schedule.

- The first session focuses on the impact of new tax law on divorce and child support—and issues recently addressed in new GA legislation of which a key part was enacted for imputed income. Although not revised this year, multiple worksheets and day care off worksheet are key issues and covered in Friday's seminar.
- The second session goes back to basic issues on Income Shares application, including proper procedure for deviating in general and specific requirements for some deviation factors. Economic issues are discussed in terms of legal standard for rebuttal. Both sessions make use of the included Excel deviation calculator (for creating copy and paste exhibits) developed by Rogers Economics. However, the second session is perfect for those new to child support determination in Georgia and for those wanting to strengthen their skills.

A little more detail about each session follows along with the agenda for each that follows.

Session 1: Friday Afternoon Session

The Tax Cuts and Jobs Act of 2017 made dramatic changes to tax law which significantly impact families with children. These changes have already taken effect in 2018 and make a major difference in the cost of raising children. Although child dependency exemptions have disappeared, child tax credits are up sharply, along with standard deductions. This shift in the burden of child costs is not taken into account presumptively in child support awards.

The new law also reverses how payment and receipt of alimony is treated as income tax deductions. Starting with divorces taking place in 2019, the payor is no longer allowed to treat alimony payments as a tax deduction and the recipient no longer pays income tax on alimony received. New tax code affects the application of the "needs and ability to pay" standard for determining alimony.

Recent appellate opinion has spotlighted the presumptive requirement of submitting multiple child support worksheets when more than one child is involved in child support determination. Submitting multiple worksheets for a child support case clearly makes life more difficult for the parties involved, the attorneys, and the court. This seminar covers ways to simplify the daily process of preparation by attorneys or staff as well as problems that are typical in preparation of worksheets. Following procedure is always a critical issue—especially if there is potential for appeal. There will be emphasis on procedures as outlined in code and appellate opinion.

Also due to increased interest in the issue and legislation possibly being submitted by the Georgia Commission on Child Support, moving child care off the worksheet also is discussed. This includes how a presumptive add-on can be moved to off worksheet with current guideline procedure and not waiting on new legislation.

The seminar additionally includes:

- The CLE manual has been revised substantially to address new GA code and federal income tax code. Even if you cannot attend, obtaining new materials is a must.
- Key documents on new tax code.
- Case law from Georgia and other states on issues involving child-related tax benefits.
- Appellate opinion from Georgia on multiple worksheet issues.
- A check list for preparing multiple worksheets.

Session 2: Saturday Morning Session

This seminar on child support deviation strategies has been updated. This course still includes a foundation for learning the Income Shares methodology. Emphasis is on procedure to ensure passing muster with the Court.

Updates include: tips and documents to improve handling daily office work related to child support cases, recent appellate opinions, and expanded materials on underlying assumptions of the guidelines. As always, a broad range of deviation strategies are covered—including for high income cases. Materials are useful for custodial and noncustodial parents. Very new additions to the seminar include imputed income issues and parenting time deviation approaches used by other states for guidance in Georgia.

This seminar condenses key issues on making sure you comply with procedures for deviating. Then the focus shifts to how to quickly build analysis and exhibits for your Word documents for court room arguments. The seminar shows you how to quickly become comfortable using the seminar's Excel software for deviation exhibits. Strengthen your arguments and give the judge a place to hang his or her hat.

Can you readily explain what your deviation amounts are based upon?

When your client provides last minute updated information for the child support worksheet or financial affidavit, can you instantly rework not just the financial affidavit but your deviation exhibits?

This seminar's software helps you take care of these ongoing recalculation needs and bolsters your courtroom presentations.

Although the seminar has been condensed and into a 3-hour crash course version, the seminar materials are still feature length. The updated seminar tools include a brand new Excel version of the deviation calculator which covers more deviation factors. The new version covers: parenting time, life insurance, other health-related insurance, travel expenses, child care tax credits and child tax credits. Importantly, you can copy and paste all exhibits into Word!

The seminar additionally includes:

- Case law from Georgia on deviating as well as from long-standing Income Shares states.
- A check list for deviating and helping to ensure supporting exhibits are appropriate.
- Easy to use software to simplify creating exhibits to support deviation arguments. The updated seminar has an Excel version of the deviation calculator which covers more deviation factors and is easy to use for copying and pasting exhibit tables. The latest version covers: parenting time, life insurance, other health-related insurance, travel expenses, child care tax credits, and child tax credits. For parenting time analysis, a new feature is "what if" presumptive awards were based on selected states with presumptive parenting time formulas. Importantly, you can copy and paste all exhibits into Word for exhibits! Minimal Excel experienced needed!
- The latest version of the seminar has sections focusing on day-to-day maintenance of case information and analysis.
- Additional resource materials, including an Excel version of the required financial affidavit and an Excel parenting time calculator.

What stands out about this seminar is that the strategies are documented—with underlying studies, statutes and case law from Georgia and other states, and apply rational methodologies.

Economist and expert witness R. Mark Rogers shares his experience from working with clients in Georgia and over twenty other states nationally on economic issues of child support and alimony.

Agendas for each session and registration forms for each session are further below. A combined registration form with a discount for attending both follows the individual forms.

ABOUT ROGERS ECONOMICS, INC.

Rogers Economics is headed by R. Mark Rogers, an economist with nation-wide experience consulting in Income Shares states as well as states using other types of child support guidelines. Prior to private consulting, Rogers was an economist at the Federal Reserve Bank of Atlanta with almost two decades of experience as an expert on forecasting and data analysis. He is the author of the *Handbook of Key Economic Indicators, Second Edition* (McGraw-Hill Professional Publishing, 1998; Chinese edition, 1999) and *The Complete Idiot's Guide to Economic Indicators* (Penguin, 2009). He has lectured nationally on the use and analysis of economic data with the Institute for Professional Education, Arlington, VA. His public service as commissioner on the 1998 Georgia Commission on Child Support, years of research, publications in the legal and economics communities, and court-room experience have established him as a leading authority on the economics of this field.

Rogers has consulted on child cost issues for clients in Alabama, Florida, Georgia, Illinois, Indiana, Kentucky, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Mexico, New York, Ohio, Texas, Virginia, Wisconsin, Wyoming, and Washington State. Rogers has testified on child support issues before legislative committees in Georgia, Minnesota, and Virginia and by invitation before the U.S. Congress. He has presented to child support review commissions in Alabama, Georgia, Massachusetts, North Carolina, Ohio, Tennessee, and Virginia.

Rogers has been qualified as an expert on child costs and child support guidelines before Superior Court in Atkinson, Berrien, Carroll, Chatham, Cherokee, Clarke, Clayton, Cobb, DeKalb, Douglas, Forsyth, Fulton, Gwinnett, Lee, Rockdale, and Walton Counties and in Juvenile Courts of Gwinnett and Pickens Counties.

AGENDA FOR FRIDAY AFTERNOON

GEORGIA CHILD SUPPORT & ALIMONY— NEW TAX LAW'S IMPACT & OTHER CURRENT ISSUES:

Focus on Child Tax Credits, Deductions for Alimony;
New Statute on Multiple Worksheets, Day Care Off Worksheet &
Procedure for Imputing Income

Friday afternoon, August 10, 2018
Richmond Hill City Center, Richmond Hill, GA

The seminar includes 3 hours CLE credit, regular CLE hours.

12:15	<ul style="list-style-type: none">Registration. NOTE: Lunch is not included. Feel free to bring your own. Snacks, coffee, and soft drinks are included.
12:55	<ul style="list-style-type: none">Introductory Comments
1:00	<ul style="list-style-type: none">Changes from the Tax Cuts and Jobs Act of 2017No more personal exemptions; boost in child tax creditsAlimony not deductible by payor if order entered after December 31, 2018.Limits on deductions for state & local taxes (affects alimony strategy)
1:35	<ul style="list-style-type: none">New Treatment of Alimony<ul style="list-style-type: none">New rules take effect for orders entered <u>after</u> December 31, 2018.Cost to payor swings sharply from net percentage below actual gross to percentage above actual paid in after-tax income.Parties and judges need to acknowledge "ability to pay" has changed significantly.Alimony is no longer subsidized by federal tax code. Fewer dollars available for alimony. Final impact is negative on payor AND recipient.
2:15	<ul style="list-style-type: none">Break and Refreshments
2:30	<ul style="list-style-type: none">Underlying facts of child support guidelines as related to child-related tax benefits.What are child-related tax benefits?Child-Related Tax Benefits as a Deviation Factor—Guidance from Other States and the IRSAppellate decision, <i>Blanchard</i>. But if agreement, sharing child tax credits by rotation. <p>Key: Deviation of sharing child tax credit by dollar value and pro-rating.</p>
3:00	<ul style="list-style-type: none">Practical tips: flash drive content, financial affidavit in Excel, PT calculator, Excel deviation calculator, underlying assumptions, other.
3:30	<ul style="list-style-type: none">What does new statute say about multiple worksheets?Multiple worksheets—simplifying the process. Using a checklist to meet procedure.What does appellate opinion imply about multiple worksheets and duty of support?
4:00	<ul style="list-style-type: none">New legislation and moving day care off the worksheet.Enacted legislation: Imputing income; incarceration issues.
4:30	<ul style="list-style-type: none">Adjourn

This agenda is subject to small changes in coverage and timing for each section.

Session 1: REGISTRATION FORM
GA CHILD SUPPORT & ALIMONY—NEW TAX LAW'S IMPACT

Plus Recently Emphasized Issues of Addressing Multiple Worksheets
& Day Care off Worksheet

Friday Afternoon Only, August 10, 2018
Richmond Hill City Center, Richmond Hill, GA
3 hours CLE credit, regular CLE

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269
or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES-- • Friday afternoon, August 10, 2018, Richmond Hill, Georgia

Registration: 12:15 p.m. Program: 12:55 p.m. – 4:30 p.m.
Reminder—to keep costs down, the seminar starts after lunch which is not included. Refreshments are included.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

The August 10, 2018 seminar is being held at the Richmond Hill City Center, Richmond Hill, GA—just south of Savannah. Info: Caitlin, 912-445-0043

GA BAR# _____

Office Phone (____) _____

< For registration, confirmation will be by email only.

State ____ Zip _____

Early registration fee: \$145. Late registration fee: \$165.
If you do not need the CLE credits, the seminar fee is \$130.
(GA Bar requires paying a fee for CLE credits). Bar fees are processed in your behalf by Rogers Economics with the Bar.

For those NOT needing CLE credits, the registration fee is reduced \$15 since a fee is not required by the GA Bar.

Early registration due EOD Friday, August 2, 2018.

Seating is limited—sign up early.
Confirmation will be by email.
Please call for confirmation if email is not received.

- I have enclosed a check for the early registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I have enclosed a check for the late registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I am unable to attend. Please send written materials. Payment enclosed. Fee for materials only: \$95.00. Written materials are from both Friday and Saturday sessions.

Duplicate registrations may result in multiple charges to your account. A \$15 administrative fee will apply to refunds required because of duplicate registrations.

Cancellation Policy: Cancellations reaching Rogers Economics, Inc. by 5:00 p.m. August 7, 2018 will receive a registration fee refund less a \$15.00 administrative fee. Otherwise the registrant will be considered a "no show" and will not receive a registration fee refund. Program materials will be shipped after the program to every "no show." Designated substitutes may take the place of registrants unable to attend. Notice of the designated substitute should be mailed, faxed, or emailed to Rogers Economics, Inc. prior to the seminar. However, substitutes are accepted at the door.

Session 2: AGENDA FOR SATURDAY AFTERNOON

GEORGIA INCOME SHARES CHILD SUPPORT GUIDELINES DEVIATION STRATEGIES & PRACTICAL APPLICATIONS

**Saturday morning, August 11, 2018
Richmond Hill City Center, Richmond Hill, GA**

The seminar includes 3 hours CLE credit, regular CLE hours.

8:15	<ul style="list-style-type: none"> • Registration. NOTE: Lunch is not included. Snacks are included with the break.
8:55	<ul style="list-style-type: none"> • Introductory Comments
9:00	<ul style="list-style-type: none"> • Broad Deviation Strategies • Mandatory Steps for a Deviation Award—A Minimum Checklist for Deviating • Concepts and Standards for Rebuttal and Deviation • Rebuttable and Irrebuttable Presumptions
9:40	<ul style="list-style-type: none"> • An Easy Start to Understanding Schedule E Calculations: Travel Expenses as a Deviation Factor • Using the Excel Deviation Calculator to Determine the Schedule E Deviation Amount
10:00	<ul style="list-style-type: none"> • Break and Refreshments
10:15	<ul style="list-style-type: none"> • Parenting Time Adjustments: <ul style="list-style-type: none"> ▪ Underlying Facts ▪ Economic Studies on Parenting Time ▪ Georgia Appellate Opinion on Parenting Time Deviation Requirements ▪ Using the Excel Deviation Calculator to Determine the Schedule E Deviation Amount ▪ Comparative parenting time adjustments with other states' formulas
10:40	<ul style="list-style-type: none"> • Life Insurance and Other Health-Related Insurance Premiums as Deviations • High Income Cases on a Needs and Ability to Pay Basis • Day Care Tax Credits
11:05	<ul style="list-style-type: none"> • Getting Yourself Organized for Understanding the Case—Basic Practical Applications • Taking Charge with the Child Support Worksheet and Avoiding Problems
11:25	<ul style="list-style-type: none"> • Imputed income, fringe benefits, and ability to pay • What's new in statute and in appellate opinion on child support • Underlying facts of the guidelines summarized
11:50	<ul style="list-style-type: none"> • Highlights of Special Topics: <ul style="list-style-type: none"> ▪ Agreement by the Parties as a Deviation Factor ▪ Deviating Upon the Oldest Child Reaching Majority—including Georgia Appellate Opinion—clash with new statute? ▪ Child-Related Tax Benefits as a Deviation Factor—Guidance from Other States and the IRS ▪ Modification Requirements and an Increase in Income for Obligor Does Not Preclude Downward Modification—including Georgia Appellate Opinion ▪ Expenses for Special Activities—BCSO Assumptions, Impact on NCP and CP, and Using the Worksheet
12:15	<ul style="list-style-type: none"> • Adjourn

This agenda is subject to small changes in coverage and timing for each section.

Session 2: REGISTRATION FORM
GEORGIA CHILD SUPPORT GUIDELINES:
DEVIATION STRATEGIES & PRACTICAL APPLICATIONS

Saturday Morning ONLY, August 11
Richmond Hill City Center, Richmond Hill, GA 31324
3 hours CLE credit, regular CLE

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269
or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES AND PRACTICAL APPLICATIONS
Saturday, August 11, Richmond Hill, Georgia

Registration: 8:10 a.m. Program: 8:55 a.m. – 12:15 p.m.
Breakfast pastries and beverages are being served along with later refreshments.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

Early registration fee: \$145. Late registration fee: \$165.
If you do not need the CLE credits, the seminar fee is \$125 (late, \$145). (GA Bar requires paying a fee for CLE credits).
Bar fees are processed in your behalf by Rogers Economics with the Bar.

For those NOT needing CLE credits, the registration fee is reduced \$15 since a fee is not required by the GA Bar.

- I have enclosed a check for the early registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I have enclosed a check for the late registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I am unable to attend. Please send written materials. Payment enclosed. Fee for materials only: \$95.00. Written materials are from both Friday and Saturday sessions.

Duplicate registrations may result in multiple charges to your account. A \$15 administrative fee will apply to refunds required because of duplicate registrations.

Cancellation Policy: Cancellations reaching Rogers Economics, Inc. by 5:00 p.m. August 7, will receive a registration fee refund less a \$15.00 administrative fee. Otherwise the registrant will be considered a "no show" and will not receive a registration fee refund. Program materials will be shipped after the program to every "no show." Designated substitutes may take the place of registrants unable to attend. Notice of the designated substitute should be mailed, faxed, or emailed to Rogers Economics, Inc. prior to the seminar. However, substitutes are accepted at the door.

The August 11, 2018 seminar is being held at the Richmond Hill City Center, Richmond Hill, GA—just south of Savannah. Info: Caitlin, 912-445-0043

GA BAR# _____

Office Phone (____) _____

< For registration confirmation and email notification of seminars, no postcards will be sent.

State _____ Zip _____

Early registration due EOD Friday, August 2, 2018.

Seating is limited—sign up early.
Confirmation will be by email.
Please call for confirmation if email is not received.

**COMBINED REGISTRATION FORM FOR SESSIONS 1 & 2
GEORGIA CHILD SUPPORT GUIDELINES:
DEVIATION STRATEGIES & PRACTICAL APPLICATIONS**

Friday Afternoon AND Saturday Morning with discount, August 10-11

Richmond Hill City Center, Richmond Hill, GA 31324

6 hours CLE credit, regular CLE, for attending both sessions

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269

or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES AND PRACTICAL APPLICATIONS

Fri.-Sat., Aug. 10-11, Richmond Hill, Georgia

Fri. registration: 12:15 p.m. Program: 12:55 p.m. – 4:30 p.m.

Reminder—to keep costs down, the seminar starts after lunch which is not included. Sat. registration: 8:10 a.m. Program: 8:55 a.m. – 12:15 p.m. Breakfast pastries and beverages included.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

The August 10-11, 2018 seminar is being held at the Richmond Hill City Center, Richmond Hill, GA—just south of Savannah. Info: Caitlin, 912-445-0043

GA BAR# _____

Office Phone (____) _____

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State _____ Zip _____

Early registration fee: \$260. Late registration fee: \$280. If you do not need the CLE credits, the seminar fee is \$230 (late, \$230). (GA Bar requires paying a fee for CLE credits). Bar fees are processed in your behalf by Rogers Economics with the Bar. Discount matches cost saving of one manual used for both sessions. City Center offers no discount.

Early registration due EOD Friday, August 2, 2018.

Seating is limited—sign up early. Confirmation will be by email. Please call for confirmation if email is not received.

For those NOT needing CLE credits, the registration fee is reduced \$30 since a fee is not required by the GA Bar.

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- I have enclosed a check for the late registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
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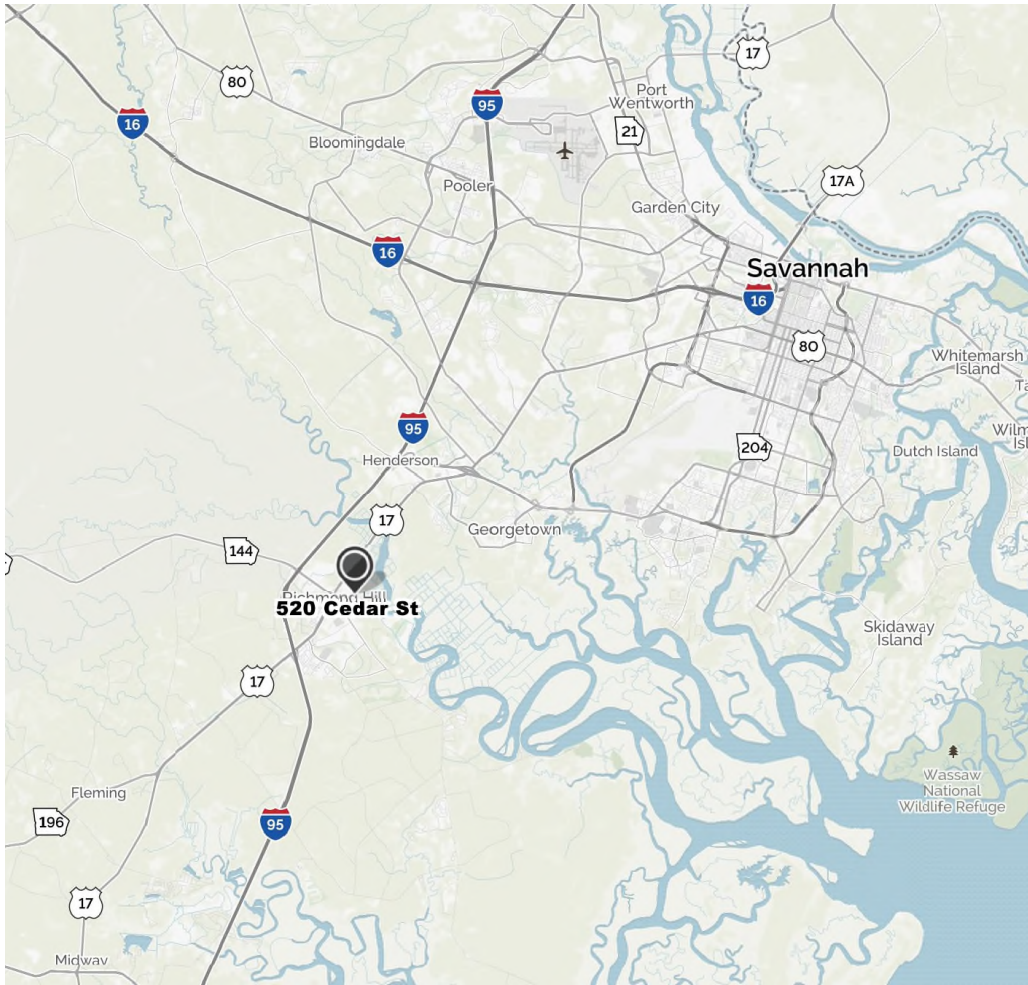
Directions

Richmond Hill City Center
520 Cedar Street
Richmond Hill, GA 31324
912-445-0043
info@richmondhillcitycenter.com

- 1) Take I-95 (South from Savannah or North from Jacksonville).
- 2) Take the GA-144 exit, Exit 90 toward Ft. Stewart/Richmond Hill (about 9.5 miles from Exit 157A on I-95 S). Go 0.2 miles.
- 3) Keep left to take the Ramp toward Richmond Hill. Go 0.0.3 miles.
- 4) Turn left onto GA-144 East/Ford Avenue. Go 1.65 miles.
- 5) Turn left onto Cedar Street.

Cedar Street is just past Edsel Drive.

If you reach Gandy Dancer, you've gone a little too far.
- 6) Proceed to the back of JF Gregory Park.
- 7) Richmond Hill City Center will be on your left.



Map from MapQuest.