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## Instructions for Georgia Excel Calculator for SSR and PT Adjustment

### Introduction

The Georgia Excel Calculator makes it easy to compare various scenarios for self-support reserve calculations. Remember, the effect is primarily when a noncustodial parent has very modest income.

- To review comparative scenarios, go to the START HERE tab and enter key data. **This is the only page for which you will enter data. For any other page, you can copy and paste to Word but if you enter on cells on any other page, you likely are breaking a formula. Enter data only on the START HERE page.**
- After keying in input data for the case, you can go to various tabs to see the impact. The various tab pages are discussed and explained below.
- **Entering the input numbers is actually VERY easy. The instructions make it look harder than it really is.** However, learning about each method's calculation details does take a little work but seeing calculations in spreadsheet format helps.
- **It is recommended that you glance over the START HERE tab page before reading the instructions. You will see the basic ideas and that little input is really needed.**

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 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.

### START HERE, Input Page Tab

#### Case Information

This section is filled in just if one is using as an exhibit for a specific case. It does not affect any calculations. But this information carries over to various exhibits if one wants to copy and paste exhibits in documents related to a particular case.

#### General Presumptive Information

Lines 7 through 16 are for data that go into the presumptive award calculation.

Line 7

Key in the number of children for whom child support is being calculated for this case. Do not include children from other relationships. This number should match the "Total Number of Children" number in the front page of the official Georgia child support worksheet.

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. For child support purposes only one parent can be the custodial parent under Georgia code. 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. These figures should match those in the official child support worksheet for the main page (first page—"CS Worksheet" tab), Worksheet Line 1. For the calculator, it is not needed to show the components of gross income—just the total for each parent. Actually, gross income is entered only to show up in the presumptive award table—gross income does not affect calculations—adjusted gross income is what matters for calculations. But it is often helpful to have this information handy in the exhibits.

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. The Pro Rata Shares of Combined Income are calculated automatically from other input information.

Line 13

Skip Line 13. Do NOT enter any data in Line 13. The Presumptive Award is calculated automatically from other input information.

Line 14

Skip Line 14. Do not enter any data in Line 14. Line 14 indicates which parent is the paying (child support) parent and which is the receiving parent. This is calculated automatically from information entered in Line 8. Essentially, Line 14 is used elsewhere in the software for other calculations.

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.

### **Self-Support Reserve Input**

Nearly all of the calculations for self support are calculated automatically. Self support is based on the 2018 poverty guideline plus 15 percent to take into account state and federal payroll taxes. The federal poverty guideline for 2018 for one adult is \$12,140 or \$1,012 monthly. This figure should be updated annually and is available early each year.

There is only one input for self-support calculations in this version of the Excel file. It is Line 23 for "Special Deviation for Ability to Pay If Award Is Less Than \$50." One can add a special deviation award after case circumstances are reviewed for special circumstances that create the ability to pay. This allows the court some flexibility if deviation requirements are followed. This step also is consistent with the concept of full rebuttability.

### **Parenting Time Adjustment Inputs**

#### **Input Information for the Parenting Time Deviation/Adjustment**

The pages originally were written to calculate deviation amounts and many were added later. So, unfortunately, there is some inconsistency in formatting.

There is a summary page comparing alternative parenting time adjusted award with the presumptive award with no PT adjustment. And there are individual pages showing how alternative parenting time adjustments are made.

However, for pages for individual methods of parenting time adjustments, there is a section on net child support burden. The net child support burden shows the total child costs borne by each parent after including direct spending in each household and the cash award with and without a parenting time adjustment. **The net child support burden is an important measure of the impact of having or not having a parenting time adjustment.**

➤ Go to the "START HERE, Input Page" tab.

Line 17

Line 17 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". It is up to the user to decide on the definition of parenting—such as overnights versus partial time whether day or night. Generally, counting half days (whether during day or night) works well—such as an NCP weekend is half a day Friday, whole day Saturday, and half day Sunday (averages out correctly).

Line 18

Data related to the Shockey study on non-intact household costs are important. The data view child costs by three major categories: 1) variable, 2) duplicated fixed, and 3) nonduplicated fixed costs. Variable costs are those that shift with the child according to parenting time. These are mainly food and daily transportation. Duplicated fixed costs are mainly housing costs if the parent has set aside housing (bedroom) for the child. Nonduplicated fixed costs are largely clothing and activity fees.

The parenting time adjustment is affected in the full Shockey study 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." This cost is called a duplicated fixed cost. It does not vary by parenting time, and if the NCP has set aside housing, the cost is duplicated.

Line 19

In the full Shockey study version of the parenting time adjustment, 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 22

The Excel calculator has not just economics study based parenting time adjustments and suggestions (based on the Shockey study) but also on formulas from North Carolina, Arizona, and Oregon. Line 22 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.

Line 21

This line automatically converts the percentage share of parenting time into parenting time days/overnights. This is used to provide the correct credit in the Arizona and North Carolina formulas (done automatically).

Line 22

For Line 22, enter "1" to use Table A or "0" to use Table B for the deviation suggestion based on the Arizona formula.

Line 23

The proposed (merely put before the Child Support Commission but not adopted) legislation allows for a special deviation if the presumptive self-support calculation results in an award of less than \$50. This based on reviewing the noncustodial parent's living circumstances for ability to pay. Simply enter an amount (assume procedure was followed) and it will show up in the exhibit tables.

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**

### **General**

#### **Tab: PresumptiveWorksheetV9.5**

This page shows the presumptive award for Georgia based on the inputs used in the START HERE page. It matches the numbers from the official Georgia calculator IF the inputs match. Bear in mind, a key issue remains taking the adjusted income number from an official worksheet or assume that adjusted income is the same as gross income.

Note that if deviations are entered, the final award can be a minus in this Excel worksheet—the custodial parent pays the noncustodial parent. An example is if the custodial parent has relatively high income, the NCP pays a large health insurance premium, and there is a large parenting time deviation.

Note that the official worksheet does not permit a negative award even there is no statutory basis for this feature to be implemented in the worksheet.

As noted in the Georgia Child Support Commission's report for its 2010 quadrennial study, the cost table assumes the custodial parent incurs 100 percent of the BCSO costs. There is no built-in parenting time adjustment for NCP parenting time. "The schedules [referring to Georgia's child cost table] do not factor in an adjustment for the obligor's direct expenditures on the child in shared physical custody situations or during routine visitation." See *Economic Basis for Updating a Child Support Schedule for Georgia*, Submitted to: Georgia Administrative Office of the Courts, submitted by: Center for Policy Research, Denver, CO, Jane Venohr, April 11, 2011, p. 33.

### **Exhibit Tables for the Presumptive Award with a Self-Support Calculation**

#### **Tab: Presum.Wksht.wSSR**

Lines 1-9 match the presumptive worksheet. An exception is that the BCSO is based on having a self-support reserve built in for low income obligors. This self-support reserve assures that an award does not reduce income below self support. However, it does nothing to raise income if starting below self support. Finally, self support just from the cost table does not fully work if there are added deviations, health insurance premiums, or child care expenses. Those require an extra step.

Line 9 gives the presumptive award, inclusive of the cost table based self-support calculation.

Line 13 gives a preliminary final child support award that is inclusive of standard types of deviations.

Lines 14-19 calculate a final award in which deviations, health insurance premiums, and child care expenses are taken into account for self support.

### **Exhibit Tables for the Parenting Time Deviation**

#### **Tab: ComparisonPTAwards**

##### Comparison of Alternative Parent Time Adjusted Awards

This tab page has tables comparing the Georgia presumptive award (with no parenting time adjustment) with alternative parenting time awards. The alternatives include economic model parenting time adjustments and selected states' adjustments.

A bar chart simplifies the comparisons.

#### **Comparisons are for:**

- Georgia presumptive award (no PT adjustment, no built in adjustments)

##### Economic Models

- Straight Line (simplified, possible benchmark approach)
- Shockey Study, Full Parenting Time Adjustment (similar to MO and NJ)
- Shockey Study, Just Variable Costs, PT Adjustment (more of a deviation argument)

##### Alternative States

- North Carolina (cross credit approach)
- Arizona (percentage credit approach)
- Oregon (percentage credit approach)

Each is discussed in some detail below for their tab pages.

#### **Tab: PTAdj. Straight Line**

##### **Straight-Line Parenting Time Adjustment Tables**

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.

The net child support burden shows each parent's incurring of direct child costs and plus/minus child support award. Child costs in this page are based on straight-line allocation of costs.

The key point is that with a parenting time adjustment, the burden is the same as shares of combined adjusted income and without a parenting time adjustment, the NCP bears a sharply higher than proportional burden and the CP bears a sharply lower than proportional burden.

#### **Tab: PTAdj. Shockey Study**

## Shockey Study Basis, Full Parenting Time Adjustment

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 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.

<b>Not All Child Costs Vary by Parenting Time</b>		
<b>Broad Category</b>	<b>Characteristic in Shared Parenting Situations</b>	<b>Examples</b>
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.

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

- **The Shockey study is used for net child support burden comparisons in this economic model and in alternative state PT adjustments. The Shockey component costs depend on the values entered in the START HERE page.**

**Tab:  
PTAdj. Shockey, Just Variable**

## Shockey Study Basis, Just a Variable Cost Adjustment

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.

**Tab:  
NCAwardUsingGaTable**

**North Carolina Presumptive Parenting Time Adjustment Based Deviation**

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.

The North Carolina approach is a version of the cross credit methodology.

Line 4 shows the standard BCSO amount.

Line 5 shows the shared custody BCSO (standard times 1.5).

Line 7 allocates shared custody BCSO by shares of income.

Line 10 shows what each parent owes to the other parent based on parenting time (income effect already seen in Line 7).

Line 11 nets what each parent owes the other.

- Key Point: The North Carolina PT adjustment formula does not have any impact until the NCP has at least 123 overnights per year. Below this amount, the NC methodology economically assumes that the NCP can have up to 122 overnights and not incur any child costs.

The below is an example showing these Lines.

<b>Child Support Presumptive Worksheet Using North Carolina Parenting Time Adjustment</b>			
	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	\$88.88	\$111.12	

13. Adjusted Child Support Obligation	-\$179.53	\$379.53	
14. Adjustment for Additional Expenses Paid	\$0.00	-\$200.00	
15. Presumptive Amount of Child Support	-\$179.53	\$179.53	
16. Deviations from Presumptive Child Support Amount	\$0.00	\$0.00	
17. Subtotal	-\$179.53	\$179.53	
18. Social Security Payments	\$0.00	\$0.00	
19. Final Child Support Amount	NA	\$180.00	
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	Combined
21. Child Care Expenses	\$0.00	\$0.00	\$0.00
22. Health Insurance Premiums Paid for the Children	\$0.00	\$200.00	\$200.00
23. Total Monthly Additional Expenses	\$0.00	\$200.00	\$200.00
24. Pro Rata Shares of the Basic Child Support Obligation	44.44%	55.56%	100.00%
25. Pro Rata Share of Additional Expenses	\$88.88	\$111.12	

**Tab:  
AZ PT award using GA table**

**Arizona Presumptive Parenting Time Adjustment Based Award**

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.

The Indiana/Arizona approach is gaining popularity as a presumptive parenting time adjustment. The main idea is that the noncustodial parent has a credit applied to the NCP’s standard share of the overall presumptive child cost. The credit is a percentage applied to the BCSO with percentage rising with the NCP’s share of total parenting time. This approach is based upon the view that there are three types of child-rearing expenditures: variable (e.g., food and transportation); duplicated fixed (e.g., housing); and nonduplicated fixed costs (e.g., the child’s clothing).

At low levels of parenting time for the NCP (for example, 10 percent), the percentage credit is based only on variable costs. When the NCP’s parenting time is substantial, the adjustment for parenting time should reflect both variable and fixed, duplicated expenses because both parents incur these costs. The impact is that the parenting time adjustment starts out small but accelerates after duplicated and nonduplicated fixed costs are incurred by the noncustodial parent.

However, there are two tables for the parenting time adjustment percentage—Table A and Table B. The table used depends on how extensive the noncustodial parent shares certain costs usually incurred only in the custodial household. The Arizona child support guidelines give guidance on this issue.

As the number of parenting time days approaches equal time sharing (143 days and above), certain costs usually incurred only in the custodial household are assumed to be substantially or

equally shared by both parents. These costs are for items such as the child's clothing and personal care items, entertainment and reading materials. If this assumption is rebutted by proof, for example, that such costs are not substantially or equally shared in each household, only Parenting Time Table B must be used to calculate the parenting time adjustment for this range of days.<sup>1</sup>

For Table A, there is a continuous and graduated increase in the size of the parenting time percentage, starting with as few as 4 parenting time days for the noncustodial parent. However, using Table B, credits do not start until the noncustodial parent has at least 143 parenting time days per year. For less than 143 parenting time days, there is zero parenting time credit.

The percentage credit percentages for Table A and Table B are shown a little further below.

In the immediate below table, various lines of the Arizona calculation are shown. The table reflects the steps in the Arizona guidelines but more in Georgia's format. The Georgia cost table is used.

Lines 1-4 are from Georgia's table.

Line 4.b. shows the number of overnights which are derived from parenting time percentages entered in START HERE page.

Line 7 shows the associated credit percentage for the NCP and shows which table the percentage comes from (picked in START HERE).

The percentage (Line 7) is applied to the BCSO total (Line 4) and is applied as a credit in Line 8. Line 9 shows the NCP BCSO obligation after the credit is applied.

Lines 10-13 are similar to Georgia code in which insurance premiums and child care costs are taken into account for the presumptive award.

<b>Child Support Presumptive Worksheet Using Arizona Parenting Time Adjustment</b>			
	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	\$88.88	\$111.12	
11. Adjusted Child Support Obligation	NA	\$397.01	
12. Adjustment for Additional Expenses Paid	NA	-\$200.00	
13. Presumptive Amount of Child Support	NA	\$197.00	

<sup>1</sup> Arizona Child Support Guidelines, Adopted by the Arizona Supreme Court, effective July 1, 2015, p. 13.

14. Deviations from Presumptive Child Support Amount	\$0.00	\$0.00	
15. Subtotal	NA	\$197.00	
16. Social Security Payments	\$0.00	\$0.00	
17. Final Child Support Amount	NA	\$197.00	
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	\$200.00	\$200.00
21. Total Monthly Additional Expenses	\$0.00	\$200.00	\$200.00
22. Pro Rata Shares of the Basic Child Support Obligation	44.44%	55.56%	100.00%
23. Pro Rata Share of Additional Expenses	\$88.88	\$111.12	

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

**Tab:  
OR PT award using GA table**

**Oregon Presumptive Parenting Time Adjustment Based Award**

The Oregon methodology is essentially the same approach has used by Arizona except that the parenting time credits are smooth, based on an exponential formula that accelerates at high percentages of parenting time for the NCP.

A percentage credit is applied to the NCP's share of the BCSO total (Lines 5-9).

<b>Child Support Presumptive Worksheet Using <u>Oregon</u> Parenting Time Adjustment</b>			
	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. Overnights with Each Parent	219.00	146.00	
7. Parenting Time Credit Percentage	NA	32.32%	
8. Parenting Time Credit, Dollars	NA	-\$371.72	
9. Parenting Time Adjusted BCSO	NA	\$267.22	
10. Adjustment for Work Related Child Care and Health Insurance Expenses	\$88.88	\$111.12	
11. Adjusted Child Support Obligation	NA	\$378.34	
12. Adjustment for Additional Expenses Paid	NA	-\$200.00	
13. Presumptive Amount of Child Support	NA	\$178.00	
14. Deviations from Presumptive Child Support Amount	\$0.00	\$0.00	
15. Subtotal	NA	\$178.00	
16. Social Security Payments	\$0.00	\$0.00	
17. Final Child Support Amount	NA	\$178.00	
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	\$200.00	\$200.00
21. Total Monthly Additional Expenses	\$0.00	\$200.00	\$200.00
22. Pro Rata Shares of the Basic Child Support Obligation	44.44%	55.56%	100.00%
23. Pro Rata Share of Additional Expenses	\$88.88	\$111.12	

The child support burden tables are important for showing how well the presumptive award matches actual costs.

First, the "actual" cost distribution is shown, using the Shockey study data keyed in at START HERE.

<b>Worksheet of Child Costs for Parenting Time Adjustment, Shockey Study Basis</b>			
<b>Full Adjustment for BCSO Allocation for Cost Comparison</b>			
	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%	100.00%
4. Basic Child Support Obligation (from Table)			\$1,150
Memo: BCSO Component Shares (Percent of Total)			
4.a. Duplicated fixed costs			28.17%
4.b. Non-duplicated fixed costs			33.87%
4.c. Variable costs			37.96%
5. Each Parent's % Share of Parenting Time	60.0%	40.0%	100.00%
6. Does the parent provide set aside housing for the child or children?	YES	YES	
7. Each Parent's Share of Duplicated Fixed Costs	100.0%	100.0%	200.0%
8. Each Parent's % Share of Non-duplicated Fixed Costs	60.0%	40.0%	100.0%
9. Each Parent's % Share of Variable Costs	60.0%	40.0%	100.0%
10. Each Parent's Duplicated Fixed Child Costs	\$323.96	\$323.96	\$647.91
11. Each Parent's Non-Duplicated Fixed Child Costs	\$233.70	\$155.80	\$389.51
12. Each Parent's Variable Child Costs	\$261.92	\$174.62	\$436.54
13. BCSO Allocated by Parenting Time (Sum of Components)	\$819.58	\$654.37	\$1,473.95

Line 13 shows each parent's incurred child costs.

The below table shows the net child support burden after the parenting time adjusted award. For a "perfect" allocation, the burden shares should match each parent's share of adjusted gross income.

In this example, the CP and NCP burdens are close to shares of adjusted gross income.

<b>Net Child Support Burden with Oregon Parenting Time Adjustment</b>			
	Mother	Father	Total
1. Each Parent's Duplicated Fixed Child Costs	\$323.96	\$323.96	\$647.91
2. Each Parent's Non-Duplicated Fixed Child Costs	\$233.70	\$155.80	\$389.51
3. Each Parent's Variable Child Costs	\$261.92	\$174.62	\$436.54
4. BCSO Allocated by Parenting Time (Sum of Components)	\$819.58	\$654.37	\$1,473.95
5. Medical insurance premium	\$0.00	\$200.00	\$200.00
6. Child care	\$0.00	\$0.00	\$0.00
7. Direct spending by each parent	\$819.58	\$854.37	\$1,673.95
8. Oregon cash award with presumptive PT adjustment	\$178.00	\$178.00	
9. Net child support burden	\$641.58	\$1,032.37	\$1,673.95
10. Share of net child support burden, combined	38.33%	61.67%	100.00%

If one looks at the net burden shares for the same case information but using Georgia's guidelines without a PT adjustment, the burden's are sharply divergent from shares of adjusted gross income. Without a PT adjustment, there is no proportional sharing of the child support burden.



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