

# **GETTING IT RIGHT: GUIDELINE AND DEVIATION PROCEDURE; ALSO, IMPUTED INCOME, CHILD CARE OFF WORKSHEET, & CHILD TAX CREDITS**

**THIS CLE SEMINAR GETS DOWN TO THE NITTY-GRITTY OF PROCEDURE  
FOR PRESUMPTIVE AND DEVIATION AWARDS; PLUS ISSUES  
OF MULTIPLE WORKSHEETS, CHILD CARE OFF WORKSHEET &  
THE SURPRISING IMPORTANCE OF CHILD TAX CREDITS**

**Friday Afternoon, March 22, 2019  
Marriott Hotel, Macon City Center, Macon, GA**

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

**3 regular CLE hours for GA  
attorneys**



Georgia appellate opinion on child support guideline procedure has gotten more stringent. Additionally, it has gotten more emphatic that all guideline procedure must be met. This CLE seminar focuses on what appellate opinions are focusing and how to tie in economic facts of a case for compliance.

Guideline procedures focus on what is in the “presumptive box.” Making sure that merely the presumptive calculation is correct is not simply filling in all of the blanks but also making sure that each of the inputs conforms to presumptive requirements. Incomes of the parents are important inputs and appellate opinion gives plenty of guidance on traditional income. However, code changes in 2018 have made using imputed income more complicated. It is important to understand the new procedure and many economics circumstances that strongly suggest using imputed income.

Child care is an important expense when incurred. And it is not very predictable. Legislation that would have taken child care off the worksheet did not get enacted. But understanding how to apply deviation procedure can result in child care becoming an off worksheet obligation.

Child Tax Credits doubled in size with federal tax reform in December 2017. These credits are huge offsets to child costs. This issue should regularly be considered for a deviation.

Other issues in which procedure is foremost include deviations and modifications. While more recent versions of the child support worksheet have added bells and whistles reminders, they are not guarantees of meeting procedure. This CLE provides insight on how to ensure meeting deviation procedure. Also, appellate opinion gives many complex insights into modifications—both supporting and denying allowing modifications.

Miscellaneous issues are also covered, including practical ways of managing worksheet information and documenting for court presentation.

The seminar additionally includes:

- Standard “digital tools” from seminars conducted by Rogers Economics.

- Digital tools include a variety of items with a few examples being: financial affidavit in Excel format, Excel parenting time calculator, list of explanations by deviation factor for use in Schedule E, an example of a worksheet input memo, and a check list for preparing multiple worksheets.
- The digital tools also include a folder of legislation impacting the guidelines over the years, underlying documents of facets of the guidelines, OCGA § 19-6-15 in a bookmarked (by code subsections) in Word format.
- Power Point slides of the presentation.

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.

### **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

### **GUIDELINE AND DEVIATION PROCEDURE; ALSO, IMPUTED INCOME, CHILD CARE OFF WORKSHEET & CHILD TAX CREDITS AS A DEVIATION**

**Friday Afternoon, March 22, 2019  
Marriott Hotel, Macon City Center, Macon, GA**

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

12:15	<ul style="list-style-type: none"><li>• Registration. NOTE: Lunch is not included. Feel free to bring your own. Snacks, coffee, and soft drinks are included.</li></ul>
12:55	<ul style="list-style-type: none"><li>• Introductory Comments</li></ul>
1:00	<ul style="list-style-type: none"><li>• Making sure you get it right—recapping statute and appellate procedure on determining presumptive awards and making deviations.</li><li>• Child care and health insurance must be included; allocation of uninsured must be included but can vary from pro-rata.</li></ul>
1:45	<ul style="list-style-type: none"><li>• Moving child care off the worksheet.</li><li>• Imputing income. What's new with 2018 statute changes? What are practical issues for imputing income?</li></ul>
2:15	<ul style="list-style-type: none"><li>• Break and Refreshments</li></ul>
2:30	<ul style="list-style-type: none"><li>• Guidelines assume the custodial parent pays direct expenses unless a deviation has the noncustodial parent explicitly sharing the cost in a deviation.</li><li>• Special clauses in orders or agreements are deviations. It's not just the list of deviation factors that require full explanations to meet procedure.</li><li>• Practical tips on completing worksheets. Making the most of a worksheet input memo.</li></ul>
3:00	<ul style="list-style-type: none"><li>• Income: Key points from statute and appellate opinion on what to include or not include.</li><li>• Other qualified children—clarification from appellate opinion. It is the court's discretion to adjust income for other qualified children. What does appellate opinion suggest on how to improve the odds of getting this adjustment?</li><li>• Special topic: Removing overtime and second job earnings from gross income as a deviation</li></ul>
3:30	<ul style="list-style-type: none"><li>• Modifications: Appellate opinion. Key issues include meeting the standard of change in financial status and how does presumptive procedure fit in? To what extent can modification be automatic? Retroactive issues are more subtle than many realize.</li></ul>
4:00	<ul style="list-style-type: none"><li>• Underlying facts of child support guidelines as related to child-related tax benefits.</li><li>• What are child-related tax benefits?</li><li>• Child-related tax benefits as a deviation factor—guidance from other states &amp; the IRS</li><li>• Appellate decision, <i>Blanchard</i>. But if agreement, sharing child tax credits by rotation. Key: Deviation of sharing child tax credit by dollar value and pro-rating.</li><li>• Miscellaneous issues for managing worksheet information and calculations.</li></ul>
4:30	<ul style="list-style-type: none"><li>• Adjourn</li></ul>

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

**REGISTRATION FORM:  
GUIDELINE AND DEVIATION  
PROCEDURE; ALSO, IMPUTED INCOME & CHILD  
CARE OFF WORKSHEET & MISC. TOPICS**

**Friday, March 22, 2019  
Marriott Hotel, Macon City Center, Macon, 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.

**GUIDELINE AND DEVIATION PROCEDURE; ALSO,  
IMPUTED INCOME & CHILD CARE OFF WORKSHEET &  
MISC. TOPICS • Friday,  
March 22, 2019, Macon, 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 March 22, 2019 seminar is being held at the conference facilities of the Marriott Hotel, Macon City Center, 240 Coliseum Drive, Macon, Georgia 31217.**

GA BAR# \_\_\_\_\_

Office Phone (\_\_\_\_) \_\_\_\_\_

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

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 Tuesday,  
March 19, 2019.**

**Seating is guaranteed only to the first 25 registrants. 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 Zelle (text 678-480-2912) or PayPal using [RMRogers@mindspring.com](mailto: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.

**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. March 19, 2019 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.