

IMPORTANT: Use this form (REGS-1) to submit permanent regulations to the Legislative Regulation Review Committee.
For emergency regulations, use form REGS-1-E instead.
For non-substantive technical amendments and repeals proposed without prior notice or hearing as permitted by subsection (g) of CGS 4-168, as amended by PA 13-247 and PA 13-274, use form REGS-1-T instead.

Please read the additional instructions on the back of the last page (Certification Page) before completing this form. Failure to comply with the instructions may cause disapproval of proposed regulations.

State of Connecticut
REGULATION
of the

NAME OF AGENCY:

Commission for Child Support Guidelines

Concerning

SUBJECT MATTER OF REGULATION:

Child Support and Arrearage Guidelines

Statement of Purpose

Pursuant to CGS Section 4-170(b)(3), "Each proposed regulation shall have a statement of its purpose following the final section of the regulation." Enter the statement here.

To amend the child support and arrearage guidelines regulations pursuant to the review and update process required every four years by section 46b-215a of the Connecticut General Statutes.

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Section 1. Section 46b-215a-1 of the Regulations of the State of Connecticut is amended to read as follows:

Section 46b-215a-1. Definitions

As used in this section and sections [46b-215a-1, 46b-215a-2b, 46b-215a-3, 46b-215a-4a and 46b-215a-5b] 46b-215a-2c, 46b-215a-3a, 46b-215a-4b, 46b-215a-5c and 46b-215a-6:

- (1) "Allowable deductions" means average weekly amounts subtracted from gross income to arrive at net income, and are limited to the following:
 - (A) federal, state and local income taxes, based upon all allowable exemptions, deductions and credits;
 - (B) either Social Security [social security] taxes or, in lieu thereof, mandatory retirement plan deductions for an amount not to exceed the maximum amount permissible under Social Security [social security];
 - (C) Medicare tax;
 - (D) medical, hospital, dental or health insurance (including the HUSKY Plan) premium payments, [including Husky Plan contributions,] for the parent and his or her legal dependents, provided the parent provides the name of the insurer and the policy number;
 - (E) court-ordered life insurance for the benefit of the child whose support is being determined;
 - (F) court-ordered disability insurance;
 - (G) mandatory union dues or fees, including initiation, to the extent deducted by the employer;
 - (H) the cost of mandatory uniforms and tools, to the extent deducted by the employer;
 - (I) court-ordered alimony and child support awards for individuals not involved in the support determination, provided: (i) a deduction for such awards shall be allowed only to the extent of payment on any non-arrearage amounts; and (ii) a deduction for such awards shall not be allowed where a downward modification is sought if, when such awards were entered, the awards for which downward modification is sought was taken into consideration; and
 - (J) an imputed support obligation for a qualified child, as determined in accordance with subsection (d) of section [46b-215a-2b(e)] 46b-215a-2c of the Regulations of Connecticut State Agencies.
- (2) "Arrearage" [is synonymous with] means "past-due support" and [means] includes any one or a combination of the following:
 - (A) court ordered current support or arrearage payments which have become due and payable and remain unpaid;
 - (B) unpaid child support award amounts which have been reduced to a judgment or otherwise found to be due by a court of competent jurisdiction, whether or not presently payable; and
 - (C) support due for periods prior to an action to establish a child support order.
- (3) "Child" means an individual whose parents have a duty to provide support, and includes "children" where the context so requires.

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- (4) "Child care costs" means amounts expended for the care and supervision of a child whose support is being determined.
- (5) "Child support and arrearage guidelines" means the rules, [principles,] schedule and worksheet established under this section and sections [46b-215a-1, 46b-215a-2b, 46b-215a-3, 46b-215a-4a, and 46b-215a-5b] 46b-215a-2c, 46b-215a-3a, 46b-215a-4b and 46b-215a-5c, and 46b-215a-6 of the Regulations of Connecticut State Agencies for the determination of an appropriate child support award, to be used when initially establishing or modifying both temporary and permanent orders.
- (6) "Child support award" means the entire payment obligation of the noncustodial parent, as determined under the child support and arrearage guidelines, and includes current support payments, health care coverage, child care contribution and periodic payments on arrearages.
- (7) "Current support" means an amount for the ongoing support of a child, exclusive of arrearage payments, health care coverage and a child care contribution.
- (8) "Custodial parent" means the parent who provides the child's primary residence.
- (9) "Dependent" means a spouse or child for whom a [parent] person is legally responsible under state law.
- (10) "Deviation criteria" means those facts or circumstances specified in section [46b-215a-3] 46b-215a-5c of the Regulations of Connecticut State Agencies, which may justify an order different from the presumptive support amounts.
- (11) "Gross income" means the average weekly earned and unearned income from all sources before deductions, including but not limited to the items listed in subparagraph (A) of this subdivision, but excluding the items listed in subparagraph (B) of this subdivision.

(A) Inclusions

The gross income inclusions are:

- (i) salary;
- (ii) hourly wages for regular, overtime and additional employment not to exceed 45 total paid hours per week;
- (iii) commissions, bonuses and tips;
- (iv) profit sharing, deferred and incentive-based compensation and severance pay;
- (v) tribal stipends and incentives;
- (vi) employment perquisites and in-kind compensation (any basic maintenance or special need such as food, shelter or transportation provided on a recurrent basis in lieu of or in addition to salary or wages);
- (vii) military personnel fringe benefit payments;
- (viii) benefits received in place of earned income including, but not limited to, workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;

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- (ix) veterans' benefits;
- (x) Social Security [social security] benefits [(excluding Supplemental Security Income (SSI) for a parent or a child), including dependency benefits on the earnings record of an insured parent that are paid on behalf of a child whose support is being determined] paid to the parent for the parent's own needs, provided when the parent whose income is being determined receives both Supplemental Security Income (SSI) and Social Security disability or retirement benefits, the Social Security income inclusion shall not exceed \$5 per week;
- (xi) Social Security dependency benefits paid on behalf of a child whose support is being determined, which are based on the earnings record of the parent whose income is being determined;
- ~~[(xi)]~~ ~~(xii)~~ net proceeds from contractual agreements;
- ~~[(xii)]~~ ~~(xiii)~~ pension and retirement income;
- ~~[(xiii)]~~ ~~(xiv)~~ rental income after deduction of reasonable and necessary expenses;
- ~~[(xiv)]~~ ~~(xv)~~ estate or trust income;
- ~~[(xv)]~~ ~~(xvi)~~ royalties;
- ~~[(xvi)]~~ ~~(xvii)~~ interest, dividends and annuities;
- ~~[(xvii)]~~ ~~(xviii)~~ self-employment earnings, after deduction of all reasonable and necessary business expenses;
- ~~[(xviii)]~~ ~~(xix)~~ alimony being paid by an individual who is not a party to the support determination;
- ~~[(xix)]~~ ~~(xx)~~ adoption subsidy benefits received by the custodial parent for the child whose support is being determined;
- ~~[(xx)]~~ ~~(xxi)~~ lottery and gambling winnings, prizes and regularly recurring gifts (except as provided in subparagraph [(B)(v)] (B)(vi) of this subdivision); and
- ~~[(xxi)]~~ ~~(xxii)~~ education grants (including fellowships or subsidies, to the extent taxable as income under the Internal Revenue Code).

(B) Exclusions

The gross income exclusions are:

- (i) support received on behalf of a child who is living in the home of the parent whose income is being determined;
- (ii) [SSI] Supplemental Security Income (SSI) payments, including those received on behalf of a child who is living in the home of the parent whose income is being determined;
- ~~(iii)~~ Social Security disability or Social Security retirement benefits in excess of \$5 per week, when the parent also receives SSI;
- ~~[(iii)]~~ ~~(iv)~~ federal, state and local public assistance grants;
- ~~[(iv)]~~ ~~(v)~~ earned income tax credit; and

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- ~~[(v)]~~(vi) the income and regularly recurring contributions or gifts of a spouse or domestic partner.
- (12) “Health care coverage” means any provision of the child support award that addresses the child’s [medical or dental] health care needs including, but not limited to, medical, mental health, vision or dental needs, and includes an order for either parent to:
- (A) provide [medical or dental] health care insurance for such child, or
- (B) pay a cash medical support order, or
- ~~[(B)]~~(C) pay all or a part of such child’s [medical and dental] health care expenses that are not covered by insurance or reimbursed in any other manner.
- (13) “Health care expenses” means (A) any medical, mental health, vision, and dental costs that are part of the overall treatment for the child’s physical or mental health by a licensed health care provider, including, but not limited to, those for diagnosing, treating or preventing disease, injury or other damage to the body or mind, and (B) any prescription or non-prescription items recommended by such licensed health care provider.
- ~~[(13)]~~ (14) “[Husky] HUSKY Plan” means the plan to provide health care for uninsured children established under sections 17b-289 to [17b-303] 17b-307, inclusive, of the Connecticut General Statutes [and section 16 of Public Act 97-1 of the October 29 Special Session,] and includes:
- (A) the [Husky] HUSKY Plan, Part A (also known as Medicaid) for children receiving assistance under section 17b-261 of the Connecticut General Statutes; and
- (B) the [Husky] HUSKY Plan, Part B for children receiving assistance under sections 17b-289 to [17b-303] 17b- 307, inclusive, of the Connecticut General Statutes [and section 16 of Public Act 97-1 of the October 29 Special Session].
- ~~[(14)]~~ (15) “Imputed support obligation” means a theoretical current support obligation computed for given children in accordance with section [46b-215a-2b] 46b-215a-2c of the Regulations of Connecticut State Agencies, the amount of which obligation is used to determine the allowable deduction for a qualified child under subsection [(e)] (d) of said section and to calculate arrearage payments under section [46b-215a-4a] 46b-215a-3a of the Regulations of Connecticut State Agencies.
- ~~[(15)]~~ (16) “Low-income obligor” means an obligor whose basic child support obligation is determined without considering the other parent's income, using the darker shaded area of the schedule.
- ~~[(16)]~~ (17) “Net disposable income” means:
- (A) with reference to the custodial parent, [except as provided in subparagraph (C) of this subdivision,] the custodial parent’s net income increased by the sum of:
- (i) the [recommended] presumptive current support order, and
- ~~[(ii)]~~ (ii) eighty percent of the weekly amount of any alimony paid by the noncustodial parent to the custodial parent, and]
- ~~[(iii)]~~ (ii) the amount of any Social Security [social security] dependency benefits on the earnings record of the noncustodial parent that are paid on behalf of the child whose support is being determined.

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- (B) With reference to the noncustodial parent, [except as provided in subparagraph (C) of this subdivision,] the noncustodial parent's net income reduced by the sum of:
- (i) the [recommended] presumptive current support order, and
 - [(ii)] eighty percent of the weekly amount of any alimony paid by the noncustodial parent to the custodial parent, and]
 - [(iii)] (ii) the amount of any Social Security [social security] dependency benefits on the earnings record of the noncustodial parent that are paid on behalf of the child whose support is being determined.
- [(C)] Notwithstanding subparagraphs (A) and (B) of this subdivision, if the custodial parent pays alimony to the noncustodial parent, eighty percent of the weekly amount of such alimony is:
- (i) subtracted from the custodial parent's net income to calculate the custodial parent's net disposable income, and
 - (ii) added to the noncustodial parent's net income to calculate the noncustodial parent's net disposable income.]
- [(17)] (18) "Net income" means gross income minus allowable deductions.
- [(18)] (19) "Noncustodial parent" means a parent who does not provide the child's primary residence.
- [(19)] (20) "Obligor" means a parent who is ordered to make payments under a child support award.
- [(20)] (21) "Presumptive support amounts" means the child support award components calculated under sections [46b-215a-2b and 46b-215a-4a] 46b-215a-2c and 46b-215a-3a of the Regulations of Connecticut State Agencies, prior to consideration of the deviation criteria specified in section [46b-215-a3] 46b-215a-5c of the Regulations of Connecticut State Agencies.
- [(21)] (22) "Schedule" means the *Connecticut Child Support Guidelines Schedule of Basic Child Support Obligations* included in section [46b-215a-2b] 46b-215a-2c of the Regulations of Connecticut State Agencies.
- [(22)] (23) "Shared physical custody" means a situation in which [each parent exercises physical care and control of the child for periods substantially in excess of a normal visitation schedule.] the physical residence of the child is shared by the parents in a manner that ensures the child has substantially equal time and contact with both parents. An exactly equal sharing of physical care and control of the child is not required for a finding of shared physical custody.
- [(23)] (24) "Split custody" means a situation in which there is more than one child in common and each parent is the custodial parent of at least one of the children.
- [(24)] (25) "Title IV-D" means the provisions of the federal Social Security Act, which require states to implement a child support enforcement program.
- [(25)] (26) "Worksheet" means form CCSG-1, *Worksheet for the Connecticut Child Support and Arrearage Guidelines*, which is intended for use with all applicable instructions in sections [46b-215a-2b and 46b-215a-4a] 46b-215a-2c to 46b-215a-4b, inclusive, of the Regulations of Connecticut State Agencies. The

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worksheet is included in section [46b-215a-5b] 46b-215a-6 of the Regulations of Connecticut State Agencies.

Sec. 2. The Regulations of Connecticut State Agencies are amended by adding section 46b-215a-2c as follows:

(NEW) Section 46b-215a-2c. Child support guidelines

(a) Applicability

(1) Award components

This section shall be used to determine the current support, health care coverage and child care contribution components of all child support awards within the state, subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies.

(2) Income scope

When the parents' combined net weekly income exceeds \$4,000, child support awards shall be determined on a case-by-case basis, consistent with statutory criteria, including that which is described in subsection (d) of section 46b-84 of the Connecticut General Statutes. The amount shown at the \$4,000 net weekly income level shall be the minimum presumptive support obligation. The maximum presumptive support obligation shall be determined by multiplying the combined net weekly income by the applicable percentage shown at the \$4,000 net income level.

(b) Using the worksheet

The line references throughout this section are to the worksheet set forth in section 46b-215a-6 of the Regulations of Connecticut State Agencies. Use one worksheet in most cases. When there is a third party custodian and either parent is a low-income obligor (as determined in subsection (c)(3)(A) of this section), complete a separate worksheet for each parent. Enter on the worksheet only weekly amounts, which may be rounded to the nearest dollar.

(c) Determining the amount of current support

The procedures in this subsection shall be used, subject to subsection (d) of this section, to determine the current support component of the child support award.

(1) Order requirements

(A) Specific dollar amount

The current support order shall include a specific dollar amount of support as a primary element, to be payable on a recurring basis.

(B) Indeterminate amounts

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The primary requirement of a specific dollar amount of current support shall not preclude the entry of a supplemental order, in appropriate cases, to pay a percentage of a future lump sum payment, such as a bonus. Such supplemental orders shall be entered when a specific dollar amount of the future lump sum payment has not been ordered and such payment is of an indeterminate amount, subject to clauses (i) and (ii) in this subparagraph:

- (i) for combined net weekly incomes not more than \$4,000, the percentage shall be generally consistent with the schedule in subsection (e) of this section;
- (ii) for combined net weekly incomes over \$4000, the order shall be determined on a case by case basis consistent with applicable statutes.

(2) Determine the net weekly income of each parent

Follow the instructions in this subdivision to determine the net weekly income of each parent.

- (A) Enter the parent's gross income on line 1, and enter the number of work hours used to determine the gross income (to a maximum of forty-five) for each parent on line 1a.
- (B) Enter the parent's federal income tax, based on all allowable exemptions, deductions and credits, on line 2.
- (C) Enter the parent's social security tax or, in lieu thereof, mandatory retirement plan deduction, not to exceed the maximum amount permissible under social security, on line 3.
- (D) Enter the parent's Medicare tax on line 4.
- (E) Enter the parent's state and local income tax, based on all allowable exemptions, deductions and credits, on line 5.
- (F) Enter the parent's medical, hospital, dental or health insurance (including the HUSKY Plan) premium payments for the parent and his or her legal dependents, including the child whose support is being determined, on line 6.
- (G) Enter the parent's payments on court-ordered life insurance for the benefit of the child whose support is being determined on line 7.
- (H) Enter the parent's payments on court-ordered disability insurance on line 8.
- (I) Enter the parent's mandatory union dues or fees, including initiation, to the extent deducted by the employer, on line 9.
- (J) Enter the parent's cost of mandatory uniforms and tools, to the extent deducted by the employer, on line 10.
- (K) Enter the amount of the parent's court-ordered alimony and child support payments for individuals not involved in the support determination on line 11. Do not include arrearage payments in this amount.

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- (L) If the parent is entitled to a qualified child deduction in accordance with subsection (d) of this section, compute an imputed support obligation for the parent's qualified child, following the procedures in subdivision (2) of such subsection, and enter the amount on line 12.
 - (M) Add the amounts entered on lines 2-12 for each parent and enter the sum on line 13 for each parent.
 - (N) Subtract each parent's line 13 amount from the parent's line 1 amount and enter the result on line 14 for each parent. The line 14 amount for each parent is that parent's net weekly income.
- (3) Determine the basic child support obligation

Follow the instructions below in the order presented to determine the basic child support obligation using the *Schedule of Basic Child Support Obligations* found in subsection (e) of this section.

- (A) Find the block in the schedule that corresponds to the income level of the noncustodial parent (rounded to the nearest ten dollars) and the number of children whose support is being determined.
 - (i) If this block is in the darker shaded area of the schedule, the noncustodial parent is a low-income obligor. The dollar amount shown in the block is the noncustodial parent's basic child support obligation. Enter this amount on line 16 and proceed to subdivision (4) of this subsection.
 - (ii) If this block is not in the darker shaded area of the schedule, the noncustodial parent is not a low-income obligor. Proceed to subparagraph (B) of this subdivision to determine the basic child support obligation.
- (B) Add the line 14 amounts for each parent. The result is the combined net weekly income. Round this amount to the nearest ten dollars and enter on line 15. Find the block in the schedule that corresponds to the line 15 amount and the number of children whose support is being determined.

The dollar amount shown in this block is the basic child support obligation of both parents for the support of all children. Enter this amount on line 16 and proceed to subdivision (4) of this subsection.

- (4) Determine each parent's share of the basic child support obligation

Except as provided in subparagraph (A) of this subdivision, each parent's share of the basic child support obligation is determined by calculating each parent's share of the combined net weekly income, as entered on line 15, and multiplying the result for each parent by the basic child support obligation.

- (A) In the case of a low-income obligor, skip line 17, enter the line 16 amount in the noncustodial parent's column on line 18 and proceed to subdivision (5) of this subsection.

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- (B) Determine each parent's percentage share of the combined net weekly income by dividing the line 14 amount for each parent by the line 15 amount and multiplying by one hundred percent. Enter the result (rounded to the nearest whole percentage) for each parent on line 17.
- (C) Multiply the line 17 amount for each parent by the line 16 amount. Enter the result for each parent on line 18. These amounts are each parent's share of the basic child support obligation.
- (5) Adjust for social security benefits

Enter on line 19 in the noncustodial parent's column the weekly amount of any social security dependency benefits on the earnings record of such parent that are paid on behalf of the child whose support is being determined.

- (6) Determine the presumptive current support amount

The presumptive current support amount for each parent is equal to that parent's share of the basic child support obligation, except where there is an adjustment for social security dependency benefits in accordance with subdivision (5) of this subsection.

- (A) If there is no entry on line 19 in the noncustodial parent's column, enter each parent's line 18 amount, rounded to the nearest dollar, on line 20 in the appropriate column. Also enter the noncustodial parent's line 20 amount in the appropriate space on line 30.
- (B) If there is an entry on line 19 in the noncustodial parent's column, subtract the line 19 amount from the noncustodial parent's line 18 amount and enter the result, rounded to the nearest dollar, on line 20 in the noncustodial parent's column and in the appropriate space on line 30. Then enter the custodial parent's line 18 amount, rounded to the nearest dollar, on line 20 in the custodial parent's column.
- (7) Determine the recommended current support order

Except as provided in subparagraphs (A) and (B) of this subdivision, the recommended current support order shall equal the presumptive current support amount for the noncustodial parent unless a deviation criterion, as specified in section 46b-215a-5c of the Regulations of Connecticut State Agencies, applies. If a deviation criterion applies, complete section VIII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the presumptive weekly current support order on line 30. The line 20 amount for the custodial parent is retained by the custodial parent and is presumed spent on the children. The presumptive support amount for the custodial parent is not established as an order and is not entered on line 30.

- (A) Split Custody

In a split custody situation, as defined in section 46b-215a-1(24) of the Regulations of Connecticut State Agencies, a single support obligation is calculated by offsetting theoretical presumptive current support amounts for each parent as follows.

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- (i) Determine the presumptive current support amount that one parent would owe to the other parent for the children in such other parent's custody as if those children were the only children of the parties, following all applicable procedures in this subsection.
- (ii) Determine the presumptive current support amount that one parent would owe to the other parent for the children in such other parent's custody as if those children were the only children of the parties, following all applicable procedures in this subsection.
- (iii) Subtract the lesser amount from the greater, as determined in clauses (i) and (ii) of this subparagraph.
- (iv) The presumptive current support order shall equal the amount calculated in clause (iii) of this subparagraph unless a deviation criterion, as specified in section 46b-215a-5c of the Regulations of Connecticut State Agencies, applies. Such order shall be payable by the parent whose presumptive current support amount, as determined in clauses (i) and (ii) of this subparagraph, is greater. If a deviation criterion applies, complete section VIII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the presumptive weekly current support order on line 30.

(B) Shared Physical Custody

In a shared physical custody situation, as defined in section 46b-215a-1(23) of the Regulations of Connecticut State Agencies, the presumptive current support order shall equal the presumptive current support amount of the parent with the higher net weekly income, payable to the parent with the lower net weekly income. If the shared physical custody deviation or any other deviation criterion applies, complete section VIII of the worksheet, checking all boxes that apply, and attach an additional sheet if necessary to explain the deviation. Enter the presumptive weekly current support order on line 30.

(d) Determining the amount of current support when another child resides with a parent

(1) Applicability

The qualified child deduction shall be allowed to determine the amount of current support only under the circumstances described in subparagraphs (A) and (B) of this subdivision.

(A) Qualified child

Either parent claims a qualified child. A qualified child is one:

- (i) who is currently living in the same household with the parent;
- (ii) who is a dependent of the parent;
- (iii) who is not a subject of the support determination; and
- (iv) for whom the parent has not claimed a deduction under section 46b-215a-1(1)(I) of the Regulations of Connecticut State Agencies.

(B) Initial award or defense to modification

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An initial child support award is being established, or a parent is defending against a proposed modification of an existing child support award.

(2) Procedure

When this subsection applies, determine the amount of current support by following the procedures in this subdivision.

(A) Determine current support amount for all children

- (i) Enter on line 12a the number of qualified children for the parent claiming a qualified child.
- (ii) Add the number of children whose support is being determined to the number in line 12a and enter the total on line 12b.
- (iii) Add lines 2 through 11 and enter that amount on line 12c for the parent claiming a qualified child deduction.
- (iv) Subtract the line 12c amount from the line 1 amount and enter the result on line 12d for the parent claiming a qualified child deduction.
- (v) Refer to the schedule to determine a single theoretical presumptive current support amount for the number of children consisting of the child whose support is being determined and the qualified child. For the purpose of this determination, deem the gross income of the other parent of each such child to be zero. Enter on line 12e the amount from the schedule based on the parent's line 12d income and the total number of children on line 12b.

(B) Determine imputed support obligation for qualified child

Divide the amount entered on line 12e by the number of children on line 12b and enter the result on line 12f for the claiming parent. Multiply the amount entered on line 12f by the number of the claiming parent's qualified children on line 12a, and enter the product on line 12 for the claiming parent. The line 12 amount is the imputed support obligation for the qualified child.

(C) Determine current support for subject child

Continue following the remaining procedures in subsection (c) of this section to determine the amount of current support for the subject child, using the imputed support obligation for the qualified child as a deduction from the gross income of the claiming parent.

(e) **Schedule of basic child support obligations**

Following is the schedule to be used for determining the basic child support obligation in accordance with subsection (c) of this section. Note that all obligation money amounts have been rounded to the nearest dollar in this schedule.

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**CONNECTICUT CHILD SUPPORT GUIDELINES
SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS**

NOTE: Noncustodial parent income only for the darker shaded areas of the schedule on the first page; combined parental income for the remainder of the schedule.

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
50	10.00%	5	10.40%	5	10.80%	5	11.20%	6	11.60%	6	12.00%	6
60	10.00%	6	10.54%	6	11.08%	7	11.62%	7	12.16%	7	12.70%	8
70	10.00%	7	10.68%	7	11.36%	8	12.04%	8	12.72%	9	13.40%	9
80	10.00%	8	10.82%	9	11.64%	9	12.46%	10	13.28%	11	14.10%	11
90	10.00%	9	10.96%	10	11.92%	11	12.88%	12	13.84%	12	14.80%	13
100	10.00%	10	11.10%	11	12.20%	12	13.30%	13	14.40%	14	15.50%	16
110	10.00%	11	11.24%	12	12.48%	14	13.72%	15	14.96%	16	16.20%	18
120	10.00%	12	11.38%	14	12.76%	15	14.14%	17	15.52%	19	16.90%	20
130	10.00%	13	11.52%	15	13.04%	17	14.56%	19	16.08%	21	17.60%	23
140	10.00%	14	11.66%	16	13.32%	19	14.98%	21	16.64%	23	18.30%	26
150	10.00%	15	11.80%	18	13.60%	20	15.40%	23	17.20%	26	19.00%	29
160	10.00%	16	14.62%	23	16.78%	27	18.70%	30	20.57%	33	22.46%	36
170	12.29%	21	17.10%	29	19.59%	33	21.62%	37	23.55%	40	25.50%	43
180	14.32%	26	19.31%	35	22.08%	40	24.21%	44	26.19%	47	28.21%	51
190	16.14%	31	21.29%	40	24.32%	46	26.53%	50	28.56%	54	30.64%	58
200	17.78%	36	23.07%	46	26.33%	53	28.62%	57	30.69%	61	32.82%	66
210	19.26%	40	24.68%	52	28.14%	59	30.50%	64	32.62%	68	34.80%	73
220	20.61%	45	26.14%	58	29.80%	66	32.22%	71	34.37%	76	36.59%	81
230	21.84%	50	27.48%	63	31.30%	72	33.79%	78	35.97%	83	38.23%	88
240	22.96%	55	28.70%	69	32.69%	78	35.22%	85	37.43%	90	39.73%	95
250	23.46%	59	29.83%	75	33.96%	85	36.54%	91	38.78%	97	41.11%	103
260	23.97%	62	30.87%	80	35.13%	91	37.76%	98	40.03%	104	42.39%	110
270	24.47%	66	31.83%	86	36.22%	98	38.89%	105	41.18%	111	43.57%	118
280	24.97%	70	32.73%	92	37.23%	104	39.94%	112	42.25%	118	44.67%	125
290	25.47%	74	33.56%	97	38.17%	111	40.92%	119	43.25%	125	45.69%	133
300	25.46%	76	35.00%	105	39.05%	117	41.83%	125	44.18%	133	46.64%	140
310	25.45%	79	35.24%	109	39.87%	124	42.68%	132	45.05%	140	47.53%	147
320	25.44%	81	35.48%	114	40.64%	130	43.48%	139	45.86%	147	48.37%	155
330	25.43%	84	35.71%	118	41.36%	137	44.23%	146	46.63%	154	49.16%	162
340	25.41%	86	35.95%	122	41.39%	141	44.94%	153	47.35%	161	49.89%	170
350	25.40%	89	35.91%	126	41.42%	145	45.61%	160	48.03%	168	50.59%	177
360	25.38%	91	35.88%	129	41.45%	149	45.68%	164	48.67%	175	51.25%	185
370	25.37%	94	35.84%	133	41.48%	153	45.76%	169	49.28%	182	51.87%	192
380	25.36%	96	35.81%	136	41.51%	158	45.84%	174	49.86%	189	52.46%	199
390	25.34%	99	35.78%	140	41.48%	162	45.92%	179	50.40%	197	53.02%	207
400	25.33%	101	35.75%	143	41.45%	166	46.00%	184	50.42%	202	53.55%	214
410	25.32%	104	35.72%	146	41.43%	170	46.08%	189	50.45%	207	54.06%	222
420	25.31%	106	35.70%	150	41.40%	174	46.16%	194	50.47%	212	54.11%	227

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430	25.30%	109	35.67%	153	41.38%	178	46.13%	198	50.49%	217	54.17%	233
440	25.27%	111	35.62%	157	41.29%	182	46.04%	203	50.51%	222	54.22%	239
450	25.25%	114	35.55%	160	41.20%	185	45.93%	207	50.53%	227	54.28%	244
460	25.22%	116	35.48%	163	41.10%	189	45.83%	211	50.41%	232	54.33%	250
470	25.20%	118	35.42%	166	41.01%	193	45.73%	215	50.30%	236	54.39%	256
480	25.18%	121	35.36%	170	40.92%	196	45.63%	219	50.19%	241	54.44%	262
490	25.16%	123	35.30%	173	40.84%	200	45.54%	223	50.09%	245	54.50%	267
500	25.14%	126	35.25%	176	40.76%	204	45.45%	227	49.99%	250	54.39%	272
510	25.12%	128	35.19%	179	40.68%	207	45.36%	231	49.90%	254	54.29%	277
520	25.10%	131	35.14%	183	40.61%	211	45.28%	235	49.81%	259	54.19%	282
530	25.07%	133	35.08%	186	40.53%	215	45.19%	239	49.71%	263	54.08%	287
540	25.01%	135	34.97%	189	40.38%	218	45.02%	243	49.52%	267	53.88%	291
550	24.95%	137	34.86%	192	40.23%	221	44.86%	247	49.35%	271	53.69%	295
560	24.89%	139	34.75%	195	40.09%	225	44.71%	250	49.18%	275	53.50%	300
570	24.83%	142	34.65%	198	39.96%	228	44.56%	254	49.01%	279	53.32%	304
580	24.78%	144	34.55%	200	39.83%	231	44.41%	258	48.85%	283	53.15%	308
590	24.72%	146	34.46%	203	39.71%	234	44.32%	261	48.75%	288	52.99%	313
600	24.67%	148	34.36%	206	39.66%	238	44.30%	266	48.72%	292	52.96%	318
610	24.62%	150	34.27%	209	39.64%	242	44.27%	270	48.70%	297	52.94%	323
620	24.57%	152	34.19%	212	39.62%	246	44.25%	274	48.68%	302	52.91%	328
630	24.52%	154	34.10%	215	39.60%	249	44.23%	279	48.66%	307	52.89%	333
640	24.47%	157	34.03%	218	39.58%	253	44.21%	283	48.63%	311	52.87%	338
650	24.42%	159	33.95%	221	39.57%	257	44.19%	287	48.61%	316	52.84%	343
660	24.38%	161	33.87%	224	39.55%	261	44.18%	292	48.59%	321	52.82%	349
670	24.33%	163	33.80%	226	39.53%	265	44.16%	296	48.57%	325	52.80%	354
680	24.29%	165	33.73%	229	39.52%	269	44.14%	300	48.55%	330	52.78%	359
690	24.24%	167	33.66%	232	39.50%	273	44.12%	304	48.54%	335	52.76%	364
700	24.20%	169	33.59%	235	39.49%	276	44.11%	309	48.52%	340	52.74%	369
710	24.16%	172	33.53%	238	39.47%	280	44.09%	313	48.50%	344	52.72%	374
720	24.12%	174	33.47%	241	39.46%	284	44.08%	317	48.48%	349	52.70%	379
730	24.10%	176	33.43%	244	39.45%	288	44.06%	322	48.47%	354	52.68%	385
740	24.08%	178	33.40%	247	39.41%	292	44.02%	326	48.42%	358	52.63%	389
750	24.07%	180	33.37%	250	39.37%	295	43.98%	330	48.38%	363	52.59%	394
760	24.05%	183	33.34%	253	39.34%	299	43.94%	334	48.33%	367	52.54%	399
770	24.03%	185	33.32%	257	39.30%	303	43.90%	338	48.29%	372	52.49%	404
780	24.02%	187	33.29%	260	39.27%	306	43.86%	342	48.25%	376	52.45%	409
790	24.00%	190	33.26%	263	39.24%	310	43.83%	346	48.21%	381	52.40%	414
800	23.99%	192	33.24%	266	39.20%	314	43.79%	350	48.17%	385	52.36%	419
810	23.97%	194	33.21%	269	39.17%	317	43.76%	354	48.13%	390	52.32%	424
820	23.95%	196	33.18%	272	39.14%	321	43.72%	359	48.09%	394	52.28%	429
830	23.93%	199	33.11%	275	39.11%	325	43.69%	363	48.06%	399	52.24%	434
840	23.90%	201	33.04%	278	39.08%	328	43.66%	367	48.02%	403	52.20%	438
850	23.87%	203	32.98%	280	39.06%	332	43.63%	371	47.99%	408	52.16%	443
860	23.84%	205	32.92%	283	39.03%	336	43.60%	375	47.96%	412	52.13%	448
870	23.82%	207	32.86%	286	39.00%	339	43.57%	379	47.92%	417	52.09%	453
880	23.79%	209	32.80%	289	38.98%	343	43.54%	383	47.89%	421	52.06%	458
890	23.77%	212	32.74%	291	38.95%	347	43.51%	387	47.86%	426	52.03%	463
900	23.74%	214	32.68%	294	38.93%	350	43.48%	391	47.83%	430	51.99%	468
910	23.72%	216	32.63%	297	38.90%	354	43.46%	395	47.80%	435	51.96%	473
920	23.65%	218	32.50%	299	38.88%	358	43.43%	400	47.77%	440	51.93%	478

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930	23.54%	219	32.40%	301	38.86%	361	43.40%	404	47.74%	444	51.90%	483
940	23.45%	220	32.39%	304	38.84%	365	43.38%	408	47.72%	449	51.87%	488
950	23.35%	222	32.38%	308	38.81%	369	43.35%	412	47.69%	453	51.84%	492
960	23.25%	223	32.37%	311	38.79%	372	43.33%	416	47.66%	458	51.81%	497
970	23.16%	225	32.35%	314	38.77%	376	43.31%	420	47.64%	462	51.78%	502
980	23.07%	226	32.31%	317	38.70%	379	43.23%	424	47.55%	466	51.69%	507
990	22.98%	228	32.24%	319	38.61%	382	43.13%	427	47.44%	470	51.57%	511
1000	22.89%	229	32.18%	322	38.52%	385	43.03%	430	47.33%	473	51.45%	514
1010	22.81%	230	32.12%	324	38.43%	388	42.93%	434	47.22%	477	51.33%	518
1020	22.73%	232	32.06%	327	38.35%	391	42.83%	437	47.12%	481	51.21%	522
1030	22.64%	233	32.01%	330	38.26%	394	42.74%	440	47.01%	484	51.10%	526
1040	22.56%	235	31.95%	332	38.18%	397	42.65%	444	46.91%	488	50.99%	530
1050	22.48%	236	31.89%	335	38.10%	400	42.56%	447	46.81%	492	50.88%	534
1060	22.40%	237	31.84%	337	38.02%	403	42.47%	450	46.71%	495	50.78%	538
1070	22.28%	238	31.79%	340	37.94%	406	42.38%	453	46.62%	499	50.67%	542
1080	22.16%	239	31.73%	343	37.86%	409	42.29%	457	46.52%	502	50.57%	546
1090	22.04%	240	31.68%	345	37.79%	412	42.21%	460	46.43%	506	50.47%	550
1100	21.93%	241	31.63%	348	37.71%	415	42.13%	463	46.34%	510	50.37%	554
1110	21.82%	242	31.58%	351	37.64%	418	42.05%	467	46.25%	513	50.27%	558
1120	21.71%	243	31.53%	353	37.57%	421	41.97%	470	46.16%	517	50.18%	562
1130	21.60%	244	31.49%	356	37.50%	424	41.89%	473	46.08%	521	50.09%	566
1140	21.49%	245	31.44%	358	37.43%	427	41.81%	477	45.99%	524	49.99%	570
1150	21.39%	246	31.39%	361	37.36%	430	41.74%	480	45.91%	528	49.90%	574
1160	21.29%	247	31.35%	364	37.30%	433	41.66%	483	45.83%	532	49.82%	578
1170	21.19%	248	31.29%	366	37.22%	435	41.57%	486	45.73%	535	49.71%	582
1180	21.09%	249	31.19%	368	37.09%	438	41.43%	489	45.57%	538	49.53%	585
1190	20.99%	250	31.10%	370	36.96%	440	41.28%	491	45.41%	540	49.36%	587
1200	20.90%	251	31.00%	372	36.83%	442	41.14%	494	45.26%	543	49.20%	590
1210	20.80%	252	30.91%	374	36.71%	444	41.01%	496	45.11%	546	49.03%	593
1220	20.71%	253	30.82%	376	36.59%	446	40.87%	499	44.96%	548	48.87%	596
1230	20.62%	254	30.73%	378	36.47%	449	40.74%	501	44.81%	551	48.71%	599
1240	20.53%	255	30.64%	380	36.35%	451	40.60%	503	44.66%	554	48.55%	602
1250	20.44%	256	30.55%	382	36.24%	453	40.48%	506	44.52%	557	48.40%	605
1260	20.36%	256	30.46%	384	36.12%	455	40.35%	508	44.38%	559	48.24%	608
1270	20.30%	258	30.38%	386	36.01%	457	40.22%	511	44.24%	562	48.09%	611
1280	20.25%	259	30.30%	388	35.90%	460	40.10%	513	44.11%	565	47.95%	614
1290	20.20%	261	30.21%	390	35.79%	462	39.98%	516	43.98%	567	47.80%	617
1300	20.15%	262	30.13%	392	35.68%	464	39.86%	518	43.84%	570	47.66%	620
1310	20.10%	263	30.05%	394	35.58%	466	39.74%	521	43.71%	573	47.52%	622
1320	20.01%	264	29.92%	395	35.41%	467	39.55%	522	43.50%	574	47.29%	624
1330	19.90%	265	29.74%	396	35.20%	468	39.32%	523	43.25%	575	47.01%	625
1340	19.79%	265	29.57%	396	35.00%	469	39.09%	524	43.00%	576	46.74%	626
1350	19.68%	266	29.41%	397	34.79%	470	38.87%	525	42.75%	577	46.47%	627
1360	19.57%	266	29.24%	398	34.60%	471	38.64%	526	42.51%	578	46.21%	628
1370	19.46%	267	29.08%	398	34.40%	471	38.43%	526	42.27%	579	45.95%	629
1380	19.36%	267	28.92%	399	34.21%	472	38.21%	527	42.03%	580	45.69%	631
1390	19.25%	268	28.76%	400	34.02%	473	38.00%	528	41.80%	581	45.44%	632
1400	19.15%	268	28.61%	400	33.83%	474	37.79%	529	41.57%	582	45.19%	633
1410	19.05%	269	28.45%	401	33.65%	474	37.58%	530	41.34%	583	44.94%	634
1420	18.96%	269	28.30%	402	33.47%	475	37.38%	531	41.12%	584	44.70%	635

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1430	18.88%	270	28.15%	403	33.29%	476	37.18%	532	40.90%	585	44.46%	636
1440	18.80%	271	28.01%	403	33.11%	477	36.98%	533	40.68%	586	44.22%	637
1450	18.72%	271	27.86%	404	32.94%	478	36.79%	533	40.47%	587	43.99%	638
1460	18.64%	272	27.72%	405	32.77%	478	36.60%	534	40.26%	588	43.77%	639
1470	18.57%	273	27.69%	407	32.73%	481	36.56%	537	40.22%	591	43.71%	643
1480	18.54%	274	27.67%	409	32.69%	484	36.52%	540	40.17%	594	43.66%	646
1490	18.53%	276	27.64%	412	32.65%	487	36.47%	543	40.12%	598	43.61%	650
1500	18.51%	278	27.61%	414	32.62%	489	36.43%	546	40.08%	601	43.56%	653
1510	18.50%	279	27.59%	417	32.58%	492	36.39%	550	40.03%	604	43.51%	657
1520	18.48%	281	27.56%	419	32.54%	495	36.35%	553	39.99%	608	43.47%	661
1530	18.47%	283	27.54%	421	32.51%	497	36.31%	556	39.94%	611	43.42%	664
1540	18.45%	284	27.51%	424	32.47%	500	36.27%	559	39.90%	614	43.37%	668
1550	18.44%	286	27.49%	426	32.44%	503	36.23%	562	39.86%	618	43.32%	672
1560	18.43%	287	27.46%	428	32.40%	506	36.20%	565	39.81%	621	43.28%	675
1570	18.41%	289	27.44%	431	32.37%	508	36.16%	568	39.77%	624	43.23%	679
1580	18.40%	291	27.41%	433	32.34%	511	36.12%	571	39.73%	628	43.19%	682
1590	18.39%	292	27.39%	436	32.30%	514	36.08%	574	39.69%	631	43.14%	686
1600	18.38%	294	27.37%	438	32.27%	516	36.05%	577	39.65%	634	43.10%	690
1610	18.33%	295	27.30%	440	32.20%	518	35.96%	579	39.56%	637	43.00%	692
1620	18.25%	296	27.19%	440	32.07%	520	35.82%	580	39.40%	638	42.83%	694
1630	18.17%	296	27.07%	441	31.94%	521	35.68%	582	39.25%	640	42.66%	695
1640	18.09%	297	26.96%	442	31.82%	522	35.54%	583	39.10%	641	42.50%	697
1650	18.01%	297	26.85%	443	31.70%	523	35.41%	584	38.95%	643	42.33%	699
1660	17.93%	298	26.74%	444	31.58%	524	35.27%	585	38.80%	644	42.17%	700
1670	17.85%	298	26.63%	445	31.46%	525	35.14%	587	38.65%	645	42.01%	702
1680	17.77%	299	26.52%	446	31.34%	526	35.00%	588	38.51%	647	41.86%	703
1690	17.69%	299	26.41%	446	31.22%	528	34.87%	589	38.36%	648	41.70%	705
1700	17.62%	300	26.31%	447	31.11%	529	34.75%	591	38.22%	650	41.55%	706
1710	17.55%	300	26.20%	448	30.97%	530	34.60%	592	38.05%	651	41.37%	707
1720	17.48%	301	26.09%	449	30.83%	530	34.44%	592	37.88%	652	41.18%	708
1730	17.41%	301	25.98%	449	30.69%	531	34.28%	593	37.71%	652	40.99%	709
1740	17.35%	302	25.87%	450	30.55%	532	34.13%	594	37.54%	653	40.80%	710
1750	17.28%	302	25.77%	451	30.41%	532	33.97%	595	37.37%	654	40.62%	711
1760	17.22%	303	25.66%	452	30.28%	533	33.82%	595	37.20%	655	40.44%	712
1770	17.15%	304	25.56%	452	30.15%	534	33.67%	596	37.04%	656	40.26%	713
1780	17.09%	304	25.45%	453	30.01%	534	33.53%	597	36.88%	656	40.09%	714
1790	17.03%	305	25.35%	454	29.88%	535	33.38%	597	36.72%	657	39.91%	714
1800	16.97%	305	25.25%	455	29.75%	536	33.24%	598	36.56%	658	39.74%	715
1810	16.91%	306	25.15%	455	29.61%	536	33.08%	599	36.39%	659	39.55%	716
1820	16.85%	307	25.05%	456	29.48%	536	32.93%	599	36.22%	659	39.37%	717
1830	16.79%	307	24.94%	456	29.34%	537	32.77%	600	36.05%	660	39.19%	717
1840	16.73%	308	24.84%	457	29.20%	537	32.62%	600	35.88%	660	39.01%	718
1850	16.67%	308	24.74%	458	29.07%	538	32.47%	601	35.72%	661	38.83%	718
1860	16.61%	309	24.65%	458	28.94%	538	32.32%	601	35.56%	661	38.65%	719
1870	16.56%	310	24.55%	459	28.81%	539	32.18%	602	35.40%	662	38.48%	720
1880	16.50%	310	24.45%	460	28.68%	539	32.03%	602	35.24%	662	38.30%	720
1890	16.45%	311	24.36%	460	28.55%	540	31.89%	603	35.08%	663	38.13%	721
1900	16.39%	311	24.27%	461	28.44%	540	31.77%	604	34.94%	664	37.99%	722
1910	16.35%	312	24.21%	462	28.38%	542	31.70%	606	34.87%	666	37.91%	724
1920	16.30%	313	24.15%	464	28.32%	544	31.64%	607	34.80%	668	37.83%	726

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1930	16.26%	314	24.09%	465	28.26%	545	31.57%	609	34.73%	670	37.75%	729
1940	16.21%	314	24.04%	466	28.21%	547	31.51%	611	34.66%	672	37.67%	731
1950	16.17%	315	23.98%	468	28.15%	549	31.44%	613	34.59%	674	37.60%	733
1960	16.12%	316	23.92%	469	28.09%	551	31.38%	615	34.52%	677	37.52%	735
1970	16.08%	317	23.86%	470	28.04%	552	31.32%	617	34.45%	679	37.45%	738
1980	16.03%	317	23.81%	471	27.98%	554	31.26%	619	34.38%	681	37.37%	740
1990	15.99%	318	23.75%	473	27.93%	556	31.20%	621	34.31%	683	37.30%	742
2000	15.95%	319	23.70%	474	27.87%	557	31.13%	623	34.25%	685	37.23%	745
2010	15.91%	320	23.64%	475	27.82%	559	31.07%	625	34.18%	687	37.16%	747
2020	15.87%	320	23.59%	477	27.77%	561	31.02%	627	34.12%	689	37.09%	749
2030	15.83%	321	23.54%	478	27.71%	563	30.96%	628	34.05%	691	37.01%	751
2040	15.80%	322	23.48%	479	27.66%	564	30.90%	630	33.99%	693	36.95%	754
2050	15.77%	323	23.46%	481	27.64%	567	30.88%	633	33.96%	696	36.92%	757
2060	15.77%	325	23.46%	483	27.64%	569	30.87%	636	33.96%	700	36.92%	760
2070	15.77%	326	23.46%	486	27.64%	572	30.87%	639	33.96%	703	36.91%	764
2080	15.77%	328	23.46%	488	27.64%	575	30.87%	642	33.96%	706	36.91%	768
2090	15.77%	330	23.46%	490	27.63%	578	30.87%	645	33.95%	710	36.91%	771
2100	15.77%	331	23.46%	493	27.63%	580	30.86%	648	33.95%	713	36.91%	775
2110	15.77%	333	23.46%	495	27.63%	583	30.86%	651	33.95%	716	36.90%	779
2120	15.77%	334	23.46%	497	27.63%	586	30.86%	654	33.95%	720	36.90%	782
2130	15.77%	336	23.46%	500	27.63%	588	30.86%	657	33.94%	723	36.90%	786
2140	15.77%	337	23.45%	502	27.62%	591	30.86%	660	33.94%	726	36.89%	790
2150	15.77%	339	23.45%	504	27.62%	594	30.85%	663	33.94%	730	36.89%	793
2160	15.77%	341	23.45%	507	27.62%	597	30.85%	666	33.94%	733	36.89%	797
2170	15.77%	342	23.45%	509	27.62%	599	30.85%	669	33.93%	736	36.89%	800
2180	15.76%	344	23.45%	511	27.62%	602	30.85%	672	33.93%	740	36.88%	804
2190	15.76%	345	23.45%	514	27.61%	605	30.85%	676	33.93%	743	36.88%	808
2200	15.76%	347	23.45%	516	27.61%	607	30.84%	679	33.93%	746	36.88%	811
2210	15.76%	348	23.45%	518	27.61%	610	30.84%	682	33.93%	750	36.88%	815
2220	15.76%	350	23.45%	520	27.61%	613	30.84%	685	33.92%	753	36.87%	819
2230	15.76%	352	23.44%	523	27.61%	616	30.84%	688	33.92%	756	36.87%	822
2240	15.76%	353	23.44%	525	27.60%	618	30.82%	690	33.91%	760	36.86%	826
2250	15.73%	354	23.39%	526	27.54%	620	30.76%	692	33.84%	761	36.78%	828
2260	15.70%	355	23.34%	528	27.49%	621	30.70%	694	33.77%	763	36.71%	830
2270	15.67%	356	23.30%	529	27.43%	623	30.64%	696	33.71%	765	36.64%	832
2280	15.64%	356	23.25%	530	27.38%	624	30.58%	697	33.64%	767	36.57%	834
2290	15.61%	357	23.21%	531	27.33%	626	30.53%	699	33.58%	769	36.50%	836
2300	15.58%	358	23.16%	533	27.28%	627	30.47%	701	33.51%	771	36.43%	838
2310	15.55%	359	23.12%	534	27.22%	629	30.41%	702	33.45%	773	36.36%	840
2320	15.52%	360	23.08%	535	27.17%	630	30.35%	704	33.39%	775	36.29%	842
2330	15.49%	361	23.03%	537	27.12%	632	30.30%	706	33.32%	776	36.22%	844
2340	15.46%	362	22.99%	538	27.07%	633	30.24%	708	33.26%	778	36.16%	846
2350	15.43%	363	22.95%	539	27.02%	635	30.18%	709	33.20%	780	36.09%	848
2360	15.40%	364	22.91%	541	26.97%	637	30.13%	711	33.14%	782	36.02%	850
2370	15.38%	364	22.87%	542	26.92%	638	30.07%	713	33.08%	784	35.96%	852
2380	15.35%	365	22.82%	543	26.87%	640	30.02%	714	33.02%	786	35.89%	854
2390	15.32%	366	22.78%	545	26.83%	641	29.96%	716	32.96%	788	35.83%	856
2400	15.29%	367	22.74%	546	26.78%	643	29.91%	718	32.90%	790	35.76%	858
2410	15.27%	368	22.70%	547	26.73%	644	29.86%	720	32.84%	792	35.70%	860
2420	15.24%	369	22.66%	548	26.68%	646	29.81%	721	32.79%	793	35.64%	862

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2430	15.21%	370	22.62%	550	26.64%	647	29.75%	723	32.73%	795	35.58%	864
2440	15.19%	371	22.59%	551	26.60%	649	29.71%	725	32.68%	797	35.52%	867
2450	15.18%	372	22.56%	553	26.56%	651	29.67%	727	32.64%	800	35.48%	869
2460	15.16%	373	22.54%	554	26.53%	653	29.63%	729	32.59%	802	35.43%	872
2470	15.14%	374	22.51%	556	26.49%	654	29.59%	731	32.55%	804	35.38%	874
2480	15.13%	375	22.48%	558	26.46%	656	29.55%	733	32.51%	806	35.34%	876
2490	15.11%	376	22.46%	559	26.42%	658	29.51%	735	32.47%	808	35.29%	879
2500	15.10%	377	22.43%	561	26.39%	660	29.48%	737	32.42%	811	35.24%	881
2510	15.08%	379	22.41%	562	26.35%	661	29.44%	739	32.38%	813	35.20%	883
2520	15.07%	380	22.38%	564	26.32%	663	29.40%	741	32.34%	815	35.15%	886
2530	15.05%	381	22.35%	566	26.29%	665	29.36%	743	32.30%	817	35.11%	888
2540	15.04%	382	22.33%	567	26.25%	667	29.33%	745	32.26%	819	35.06%	891
2550	15.02%	383	22.30%	569	26.22%	669	29.29%	747	32.22%	822	35.02%	893
2560	15.01%	384	22.28%	570	26.19%	670	29.25%	749	32.18%	824	34.98%	895
2570	14.99%	385	22.25%	572	26.16%	672	29.22%	751	32.14%	826	34.93%	898
2580	14.98%	386	22.23%	574	26.12%	674	29.18%	753	32.10%	828	34.89%	900
2590	14.96%	388	22.21%	575	26.09%	676	29.14%	755	32.06%	830	34.85%	903
2600	14.95%	389	22.18%	577	26.06%	678	29.11%	757	32.02%	833	34.81%	905
2610	14.93%	390	22.16%	578	26.03%	679	29.07%	759	31.98%	835	34.76%	907
2620	14.92%	391	22.13%	580	26.00%	681	29.04%	761	31.94%	837	34.72%	910
2630	14.90%	392	22.10%	581	25.96%	683	29.00%	763	31.90%	839	34.67%	912
2640	14.87%	393	22.06%	582	25.91%	684	28.94%	764	31.84%	841	34.61%	914
2650	14.84%	393	22.02%	583	25.86%	685	28.89%	766	31.78%	842	34.54%	915
2660	14.81%	394	21.97%	585	25.81%	687	28.83%	767	31.72%	844	34.48%	917
2670	14.78%	395	21.93%	586	25.77%	688	28.78%	768	31.66%	845	34.41%	919
2680	14.75%	395	21.89%	587	25.72%	689	28.73%	770	31.60%	847	34.35%	921
2690	14.72%	396	21.85%	588	25.67%	691	28.67%	771	31.54%	848	34.28%	922
2700	14.69%	397	21.80%	589	25.62%	692	28.62%	773	31.48%	850	34.22%	924
2710	14.66%	397	21.76%	590	25.58%	693	28.57%	774	31.42%	852	34.16%	926
2720	14.63%	398	21.72%	591	25.53%	694	28.52%	776	31.37%	853	34.10%	927
2730	14.60%	399	21.68%	592	25.48%	696	28.46%	777	31.31%	855	34.03%	929
2740	14.57%	399	21.64%	593	25.44%	697	28.41%	778	31.25%	856	33.97%	931
2750	14.55%	400	21.60%	594	25.39%	698	28.36%	780	31.20%	858	33.91%	933
2760	14.52%	401	21.56%	595	25.35%	700	28.31%	781	31.14%	860	33.85%	934
2770	14.49%	401	21.52%	596	25.30%	701	28.26%	783	31.09%	861	33.79%	936
2780	14.46%	402	21.48%	597	25.26%	702	28.21%	784	31.03%	863	33.73%	938
2790	14.43%	403	21.44%	598	25.21%	703	28.16%	786	30.98%	864	33.67%	939
2800	14.41%	403	21.40%	599	25.17%	705	28.11%	787	30.92%	866	33.61%	941
2810	14.38%	404	21.36%	600	25.12%	706	28.06%	789	30.87%	867	33.56%	943
2820	14.35%	405	21.32%	601	25.08%	707	28.01%	790	30.82%	869	33.50%	945
2830	14.33%	405	21.28%	602	25.04%	709	27.97%	791	30.76%	871	33.44%	946
2840	14.30%	406	21.25%	603	24.99%	710	27.92%	793	30.71%	872	33.38%	948
2850	14.27%	407	21.21%	604	24.95%	711	27.87%	794	30.66%	874	33.33%	950
2860	14.25%	407	21.17%	606	24.91%	712	27.82%	796	30.61%	875	33.27%	952
2870	14.22%	408	21.13%	607	24.87%	714	27.78%	797	30.56%	877	33.21%	953
2880	14.19%	409	21.10%	608	24.83%	715	27.73%	799	30.50%	879	33.16%	955
2890	14.17%	409	21.06%	609	24.79%	716	27.68%	800	30.45%	880	33.10%	957
2900	14.14%	410	21.02%	610	24.74%	718	27.64%	802	30.40%	882	33.05%	958
2910	14.12%	411	20.99%	611	24.70%	719	27.59%	803	30.35%	883	32.99%	960
2920	14.09%	412	20.95%	612	24.66%	720	27.55%	804	30.30%	885	32.94%	962

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2930	14.07%	412	20.92%	613	24.62%	721	27.50%	806	30.25%	886	32.89%	964
2940	14.04%	413	20.88%	614	24.58%	723	27.46%	807	30.20%	888	32.83%	965
2950	14.01%	413	20.84%	615	24.53%	724	27.40%	808	30.14%	889	32.76%	966
2960	13.98%	414	20.79%	615	24.47%	724	27.33%	809	30.06%	890	32.68%	967
2970	13.95%	414	20.73%	616	24.41%	725	27.26%	810	29.99%	891	32.60%	968
2980	13.91%	415	20.68%	616	24.35%	726	27.20%	810	29.92%	892	32.52%	969
2990	13.88%	415	20.64%	617	24.29%	726	27.13%	811	29.84%	892	32.44%	970
3000	13.85%	415	20.59%	618	24.23%	727	27.06%	812	29.77%	893	32.36%	971
3010	13.82%	416	20.54%	618	24.17%	728	27.00%	813	29.70%	894	32.28%	972
3020	13.78%	416	20.49%	619	24.11%	728	26.93%	813	29.63%	895	32.20%	973
3030	13.75%	417	20.44%	619	24.05%	729	26.87%	814	29.55%	895	32.13%	973
3040	13.72%	417	20.39%	620	24.00%	729	26.80%	815	29.48%	896	32.05%	974
3050	13.69%	418	20.34%	620	23.94%	730	26.74%	816	29.41%	897	31.97%	975
3060	13.66%	418	20.30%	621	23.88%	731	26.68%	816	29.34%	898	31.90%	976
3070	13.63%	418	20.25%	622	23.82%	731	26.61%	817	29.27%	899	31.82%	977
3080	13.60%	419	20.20%	622	23.77%	732	26.55%	818	29.20%	899	31.74%	978
3090	13.57%	419	20.16%	623	23.71%	733	26.49%	818	29.14%	900	31.67%	979
3100	13.54%	420	20.11%	623	23.66%	733	26.42%	819	29.07%	901	31.60%	979
3110	13.50%	420	20.06%	624	23.60%	734	26.36%	820	29.00%	902	31.52%	980
3120	13.47%	420	20.02%	625	23.55%	735	26.30%	821	28.93%	903	31.45%	981
3130	13.44%	421	19.97%	625	23.49%	735	26.24%	821	28.87%	903	31.38%	982
3140	13.42%	421	19.93%	626	23.44%	736	26.18%	822	28.80%	904	31.30%	983
3150	13.39%	422	19.88%	626	23.38%	737	26.12%	823	28.73%	905	31.23%	984
3160	13.36%	422	19.84%	627	23.33%	737	26.06%	824	28.67%	906	31.16%	985
3170	13.33%	422	19.80%	628	23.28%	738	26.00%	824	28.60%	907	31.09%	986
3180	13.30%	423	19.75%	628	23.23%	739	25.94%	825	28.54%	907	31.02%	986
3190	13.27%	423	19.71%	629	23.17%	739	25.88%	826	28.47%	908	30.95%	987
3200	13.24%	424	19.66%	629	23.12%	740	25.83%	826	28.41%	909	30.88%	988
3210	13.21%	424	19.62%	630	23.07%	741	25.77%	827	28.34%	910	30.81%	989
3220	13.18%	425	19.58%	630	23.02%	741	25.71%	828	28.28%	911	30.74%	990
3230	13.16%	425	19.54%	631	22.97%	742	25.65%	829	28.22%	911	30.67%	991
3240	13.13%	425	19.49%	632	22.92%	742	25.60%	829	28.16%	912	30.61%	992
3250	13.10%	426	19.45%	632	22.87%	743	25.54%	830	28.09%	913	30.54%	993
3260	13.07%	426	19.41%	633	22.81%	744	25.48%	831	28.03%	914	30.47%	993
3270	13.05%	427	19.37%	633	22.76%	744	25.43%	832	27.97%	915	30.40%	994
3280	13.02%	427	19.33%	634	22.72%	745	25.37%	832	27.91%	915	30.34%	995
3290	12.99%	427	19.29%	635	22.67%	746	25.32%	833	27.85%	916	30.27%	996
3300	12.97%	428	19.25%	635	22.62%	746	25.26%	834	27.79%	917	30.21%	997
3310	12.95%	429	19.20%	636	22.57%	747	25.21%	834	27.73%	918	30.14%	998
3320	12.93%	429	19.16%	636	22.52%	748	25.15%	835	27.67%	919	30.08%	999
3330	12.91%	430	19.12%	637	22.47%	748	25.10%	836	27.61%	919	30.01%	999
3340	12.90%	431	19.08%	637	22.42%	749	25.05%	837	27.55%	920	29.95%	1000
3350	12.88%	431	19.05%	638	22.38%	750	24.99%	837	27.49%	921	29.89%	1001
3360	12.86%	432	19.01%	639	22.33%	750	24.94%	838	27.44%	922	29.82%	1002
3370	12.84%	433	18.97%	639	22.28%	751	24.89%	839	27.38%	923	29.76%	1003
3380	12.82%	433	18.93%	640	22.24%	752	24.84%	839	27.32%	923	29.70%	1004
3390	12.80%	434	18.89%	640	22.19%	752	24.79%	840	27.26%	924	29.64%	1005
3400	12.78%	435	18.85%	641	22.14%	753	24.73%	841	27.21%	925	29.57%	1006
3410	12.76%	435	18.81%	642	22.10%	754	24.68%	842	27.15%	926	29.51%	1006
3420	12.74%	436	18.77%	642	22.05%	754	24.63%	842	27.09%	927	29.45%	1007

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3430	12.73%	437	18.74%	643	22.01%	755	24.58%	843	27.04%	927	29.39%	1008
3440	12.71%	437	18.70%	643	21.96%	755	24.53%	844	26.98%	928	29.33%	1009
3450	12.69%	438	18.66%	644	21.92%	756	24.48%	845	26.93%	929	29.27%	1010
3460	12.67%	438	18.63%	644	21.87%	757	24.43%	845	26.87%	930	29.21%	1011
3470	12.65%	439	18.59%	645	21.83%	757	24.38%	846	26.82%	931	29.15%	1012
3480	12.64%	440	18.55%	646	21.78%	758	24.33%	847	26.77%	931	29.09%	1012
3490	12.62%	440	18.52%	646	21.74%	759	24.28%	847	26.71%	932	29.04%	1013

3500	12.60%	441	18.48%	647	21.70%	759	24.23%	848	26.66%	933	28.98%	1014
3510	12.58%	442	18.44%	647	21.65%	760	24.19%	849	26.60%	934	28.92%	1015
3520	12.57%	442	18.41%	648	21.61%	761	24.14%	850	26.55%	935	28.86%	1016
3530	12.55%	443	18.37%	649	21.57%	761	24.09%	850	26.50%	935	28.80%	1017
3540	12.53%	444	18.34%	649	21.52%	762	24.04%	851	26.45%	936	28.75%	1018
3550	12.51%	444	18.30%	650	21.48%	763	24.00%	852	26.39%	937	28.69%	1019
3560	12.50%	445	18.27%	650	21.44%	763	23.95%	853	26.34%	938	28.64%	1019
3570	12.48%	446	18.23%	651	21.40%	764	23.90%	853	26.29%	939	28.58%	1020
3580	12.46%	446	18.20%	652	21.36%	765	23.86%	854	26.25%	940	28.53%	1021
3590	12.45%	447	18.19%	653	21.34%	766	23.84%	856	26.22%	941	28.51%	1023
3600	12.43%	447	18.18%	654	21.32%	768	23.82%	857	26.20%	943	28.48%	1025
3610	12.41%	448	18.16%	656	21.30%	769	23.80%	859	26.18%	945	28.45%	1027
3620	12.40%	449	18.15%	657	21.28%	770	23.77%	861	26.15%	947	28.43%	1029
3630	12.38%	449	18.14%	658	21.26%	772	23.75%	862	26.13%	948	28.40%	1031
3640	12.36%	450	18.13%	660	21.24%	773	23.73%	864	26.10%	950	28.37%	1033
3650	12.35%	451	18.11%	661	21.22%	775	23.71%	865	26.08%	952	28.35%	1035
3660	12.33%	451	18.10%	662	21.21%	776	23.69%	867	26.06%	954	28.32%	1037
3670	12.32%	452	18.09%	664	21.19%	778	23.67%	869	26.03%	955	28.30%	1038
3680	12.30%	453	18.07%	665	21.17%	779	23.64%	870	26.01%	957	28.27%	1040
3690	12.28%	453	18.06%	667	21.15%	780	23.62%	872	25.98%	959	28.25%	1042
3700	12.27%	454	18.05%	668	21.13%	782	23.60%	873	25.96%	961	28.22%	1044
3710	12.25%	455	18.04%	669	21.11%	783	23.58%	875	25.94%	962	28.20%	1046
3720	12.24%	455	18.03%	671	21.09%	785	23.56%	876	25.92%	964	28.17%	1048
3730	12.22%	456	18.01%	672	21.07%	786	23.54%	878	25.89%	966	28.15%	1050
3740	12.21%	457	18.00%	673	21.05%	787	23.52%	880	25.87%	968	28.12%	1052
3750	12.19%	457	17.99%	675	21.04%	789	23.50%	881	25.85%	969	28.10%	1054
3760	12.18%	458	17.98%	676	21.02%	790	23.48%	883	25.82%	971	28.07%	1055
3770	12.17%	459	17.97%	677	21.00%	792	23.46%	884	25.80%	973	28.05%	1057
3780	12.16%	460	17.95%	679	20.98%	793	23.44%	886	25.78%	974	28.02%	1059
3790	12.15%	461	17.94%	680	20.96%	795	23.42%	887	25.76%	976	28.00%	1061
3800	12.15%	462	17.93%	681	20.95%	796	23.40%	889	25.74%	978	27.98%	1063
3810	12.14%	463	17.92%	683	20.93%	797	23.38%	891	25.71%	980	27.95%	1065
3820	12.14%	464	17.91%	684	20.91%	799	23.36%	892	25.69%	981	27.93%	1067
3830	12.13%	465	17.89%	685	20.89%	800	23.34%	894	25.67%	983	27.90%	1069
3840	12.13%	466	17.88%	687	20.88%	802	23.32%	895	25.65%	985	27.88%	1071
3850	12.12%	467	17.87%	688	20.86%	803	23.30%	897	25.63%	987	27.86%	1073
3860	12.12%	468	17.86%	689	20.84%	804	23.28%	899	25.61%	988	27.83%	1074
3870	12.11%	469	17.85%	691	20.82%	806	23.26%	900	25.59%	990	27.81%	1076
3880	12.10%	470	17.84%	692	20.81%	807	23.24%	902	25.56%	992	27.79%	1078
3890	12.10%	471	17.83%	693	20.79%	809	23.22%	903	25.54%	994	27.77%	1080
3900	12.09%	472	17.82%	695	20.77%	810	23.20%	905	25.52%	995	27.74%	1082

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3910	12.09%	473	17.80%	696	20.75%	812	23.18%	906	25.50%	997	27.72%	1084
3920	12.08%	474	17.79%	697	20.74%	813	23.16%	908	25.48%	999	27.70%	1086
3930	12.08%	475	17.78%	699	20.72%	814	23.15%	910	25.46%	1001	27.68%	1088
3940	12.07%	476	17.77%	700	20.70%	816	23.13%	911	25.44%	1002	27.65%	1090
3950	12.07%	477	17.76%	702	20.69%	817	23.11%	913	25.42%	1004	27.63%	1091
3960	12.06%	478	17.75%	703	20.67%	819	23.09%	914	25.40%	1006	27.61%	1093
3970	12.06%	479	17.74%	704	20.65%	820	23.07%	916	25.38%	1008	27.59%	1095
3980	12.05%	480	17.73%	706	20.64%	821	23.05%	918	25.36%	1009	27.56%	1097
3990	12.05%	481	17.72%	707	20.62%	823	23.04%	919	25.34%	1011	27.54%	1099
4000	12.04%	482	17.71%	708	20.61%	824	23.02%	921	25.32%	1013	27.52%	1101

(f) Determining the health care coverage contribution

Subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies, each child support award entered under this section shall include a provision for either parent or both parents to contribute to the health care coverage of the child in accordance with this subsection.

(1) Health care coverage

The health care coverage requirement may be satisfied by an order under any or all of subparagraphs (A), (B) or (C) of this subdivision. The total of the combined orders for health care coverage for the obligated parent shall not exceed reasonable cost as defined in sections 17b-745, 46b-84, 46b-171 and 46b-215 of the Connecticut General Statutes.

(A) An order under this subparagraph shall direct either parent to name the child as a beneficiary of any medical or dental insurance or benefit plan carried by or available to such parent at reasonable cost.

(B) If coverage in accordance with subparagraph (A) is unavailable, an order under this subparagraph shall direct either parent to apply for coverage on behalf of the child under any available state or federally funded insurance plan including, but not limited to, the HUSKY Plan, Part B.

(C) Cash Medical Support

The health care coverage requirement may include cash medical support as described in clauses (i) or (ii) of this subparagraph.

(i) An amount ordered to be paid toward the cost of premiums for health care insurance coverage provided by: (I) another parent, or (II) a public entity including HUSKY.

(ii) An amount ordered to be paid either directly to a medical provider or to a person obligated to pay a medical provider, toward any ongoing extraordinary health care expenses of the child that are not covered by insurance or reimbursed in any other manner, provided such expenses are documented and identified specifically on the record.

(iii) Enter the cash medical support amount on line 33a.

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(2) Exceptions to cash medical support order

Notwithstanding clause (i) of subparagraph (C) of subdivision (1) of this subsection, no order shall enter for payment of HUSKY Plan, Part A or Part B, contributions by:

- (A) a low-income obligor or
- (B) the custodial parent of children covered under HUSKY Plan, Part A or Part B.

(3) Payment of unreimbursed expenses

An order shall be made under this subdivision for payment of the child's medical and dental expenses that are not covered by insurance or reimbursed in any other manner. Such order may be in lieu of an order under subdivision (1) of this subsection, or in addition to an order under such subdivision. The amount of such order to be paid by each parent shall be determined in accordance with subparagraphs (A) to (D), inclusive, of this subdivision.

- (A) Calculate the custodial parent's net disposable income, as defined in section 46b-215a-1(16) of the Regulations of Connecticut State Agencies, in the following manner:
 - (i) Add the presumptive current support order from line 30 to the custodial parent's line 14 amount. Enter the sum on line 21 in the custodial parent's column.
 - (ii) If there is an amount on line 19 in the noncustodial parent's column, enter it on line 22.
 - (iii) Add the line 21 amount to the custodial parent's line 22 amount and enter on line 23 in the custodial parent's column. This line 23 amount is the custodial parent's net disposable income.
- (B) Calculate the noncustodial parent's net disposable income, as defined in section 46b-215a-1(16) of the Regulations of Connecticut State Agencies, in the following manner:
 - (i) Subtract the presumptive current support order (line 30 amount) from the noncustodial parent's line 14 amount. Enter the result on line 21 in the noncustodial parent's column.
 - (ii) If there is an amount on line 19 in the noncustodial parent's column, enter it on line 22.
 - (iii) Subtract the line 22 amount from the noncustodial parent's line 21 amount and enter on line 23 in the noncustodial parent's column. This line 23 amount is the noncustodial parent's net disposable income.
- (C) Calculate each parent's percentage share of combined net disposable income in the following manner:
 - (i) Enter the sum of the custodial and noncustodial parents' line 23 amounts on line 24. This amount is the combined net disposable income.
 - (ii) Divide each parent's line 23 amount by the line 24 amount, multiply each result by one hundred percent, and enter each parent's percentage (rounded to the nearest whole percentage) on line 25.
- (D) Determine the presumptive order for unreimbursed medical expenses in the following manner:

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- (i) If the noncustodial parent is a low-income obligor, enter the lesser of: (I) such parent's percentage share from line 25, or (II) fifty percent on line 33b, for such parent; and enter one hundred percent minus the percentage entered for the noncustodial parent on line 33b for the custodial parent.
- (ii) If the noncustodial parent is not a low-income obligor, enter the percentage share from line 25 for each parent on line 33b.

(g) Determining the child care contribution

(1) General rule

Subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies, the noncustodial parent shall be ordered to pay the custodial parent a child care contribution as part of each child support award entered under this section. Such contribution shall be for the purpose of reimbursing the custodial parent for a portion of the child care costs incurred on behalf of the subject child.

(2) Contribution amount

(A) Qualifying costs

Child care costs shall qualify for a contribution from the noncustodial parent only to the extent that they:

- (i) are reasonable,
- (ii) are necessary to allow a parent to maintain employment,
- (iii) are not otherwise reimbursed or subsidized, and
- (iv) do not exceed the level required to provide quality care from a licensed source.

(B) Noncustodial parent's share of qualifying costs

Except as provided in subdivision (3) of this subsection, the amount of the child care contribution to be entered on line 34 of the worksheet shall equal the amount determined in clause (i) or (ii) of this subparagraph, as follows:

- (i) the noncustodial parent's percentage share of combined net disposable income, as entered on line 25 of the worksheet, multiplied by the qualifying child care costs as they are incurred, or
- (ii) where there is an agreement of the parties at the initial or a subsequent hearing or a finding of noncompliance with a prior child care contribution order, a weekly dollar amount calculated by multiplying the noncustodial parent's percentage share of combined net disposable income, as entered on line 25 of the worksheet, by the estimated average qualifying child care costs.

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(3) Special rules for low-income obligors

(A) Definition of "low-income obligor"

For the purposes of this subdivision only, the term "low-income obligor" shall include those obligors whose net disposable income (amount on line 23 of the worksheet) is within the darker shaded area of the schedule.

(B) Child care contribution limits

(i) If the custodial parent's net disposable income (amount on line 23 of the worksheet) is within the darker shaded area of the schedule, the child care contribution of the low-income obligor shall equal the lesser of the noncustodial parent's line 25 percentage or fifty percent of the qualifying child care costs. Enter the correct percentage, or the corresponding dollar amount in conjunction with a finding of noncompliance, on line 34 of the worksheet.

(ii) If the custodial parent's net disposable income (amount on line 23 of the worksheet) is outside the darker shaded area of the schedule, the child care contribution of the low-income obligor, to be entered on line 34 of the worksheet, shall equal:

(I) twenty percent of the qualifying child care costs, in lieu of the amount provided in subdivision (2)(B)(i) of this subsection; or

(II) where there is a finding of noncompliance with a prior child care contribution, a weekly dollar amount equal to twenty percent of the estimated average qualifying child care costs, in lieu of the amount provided in subdivision (2)(B)(ii) of this subsection.

Sec. 3. The Regulations of Connecticut State Agencies are amended by adding section 46b-215a-3a as follows:

(NEW) 46b-215a-3a. Arrearage guidelines

(a) **Scope of section**

This section shall be used to determine periodic payments on child support arrearages, subject to section 46b-215a-5c of the Regulations of Connecticut State Agencies. The determination of lump sum payments remains subject to the discretion of the judge or family support magistrate, in accordance with existing law.

(b) **General rule**

(1) Except as provided in subsections (c), (d) and (e) of this section, the weekly arrearage payment shall equal the lesser of:

(A) twenty percent of the weekly current support order, or

(B) fifty-five percent of the obligor's net income, reduced by the amount of the current support order.

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(2) In a Title IV-D case where arrearages are owing to both the state and a custodial parent, one payment order shall enter under which payments shall be distributed in accordance with Title IV-D distribution requirements. Such order shall be payable to the custodial parent until the custodial parent's arrearage is satisfied, and then to the state.

(c) **Special rule for low-income obligors**

Subject to subsection (e)(1) of this section, the weekly arrearage payment of a low-income obligor shall equal the greater of:

- (1) ten percent of the weekly current support order, or
- (2) one dollar per week.

(d) **Special rule if there is no current support order**

Subject to subsection (e)(1) of this section, the weekly arrearage payment when there is no current support order in effect for any child of the parties shall equal:

- (1) twenty percent of an imputed support obligation for the child for whom the arrearage is owed if the parents have a present duty to provide support for the child, or
- (2) one hundred percent of an imputed support obligation for the individual for whom the arrearage is owed if the parents have no present duty to provide support for the individual.

(e) **Special rule for child living with the obligor**

(1) Applicability

This subsection applies when the child for whom the arrearage is owed is living with the obligor. If this subsection applies, subsections (c) and (d) of this section shall not be used to determine the arrearage payment. For the purposes of this subsection, a child is deemed to be living with the obligor if the circumstances in either subparagraph (A) or subparagraph (B) of this subdivision are found.

- (A) The obligor is the child's legal guardian and is currently living in the same household with such child.
- (B) The obligor is not the child's legal guardian, but the child has lived in the same household with the obligor for at least:
 - (i) the six months immediately preceding the determination of the arrearage payment, or
 - (ii) six of the twelve months immediately preceding such determination.

(2) Special rule

When this subsection applies, the weekly arrearage payment shall be:

- (A) one dollar per week if the obligor's gross income is less than or equal to two hundred fifty percent of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services; or

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- (B) twenty percent of the imputed support obligation for such child if the obligor's gross income is greater than two hundred fifty percent of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services.

(f) **Use of the worksheet in arrearage determinations**

Line references throughout this subsection are to the worksheet included in section 46b-215a-6 of the Regulations of Connecticut State Agencies, which worksheet is intended for use with the following instructions.

(1) Determine the total arrearage

Add all amounts described in subparagraphs (A), (B) and (C) of this subdivision to determine the total arrearage to be paid for past support of the subject child. Enter the sum on line 32, indicating separately, if applicable, amounts due to the state and amounts due to the family. Amounts comprising the total arrearage are:

- (A) the total of all delinquent amounts that have become due and payable under a current support order, but which have not been reduced to a judgment or an arrearage finding;
- (B) the total of all unpaid support amounts that have been reduced previously to a judgment or arrearage finding; and
- (C) the total of all support amounts due for periods prior to the initial determination of a support order.

(2) Determine the arrearage payment

Enter on line 29 either twenty percent of the line 30 amount or, if applicable, the amount determined in one of subparagraphs (A) to (D), inclusive, of this subdivision (corresponding to paragraphs A to D, inclusive, in section VI of the worksheet). The line 29 amount is the presumptive arrearage payment. Enter this amount on line 31 unless a deviation criterion applies. If the amount entered on line 31 differs from the line 29 amount, complete section VIII of the worksheet.

- (A) If the noncustodial parent is a low-income obligor, enter on line 29 the greater of ten percent of the line 30 amount or \$1 per week, unless subparagraph (B) of this subdivision applies.
- (B) If the child is living with the obligor, enter on line 29 either: (i) \$1 per week if the obligor's gross income is less than or equal to two hundred fifty percent of poverty level for the obligor's household size, or (ii) twenty percent of an imputed support obligation for the child if the obligor's gross income is greater than two hundred fifty percent of poverty level for the obligor's household size.
- (C) If there is no current support order and subparagraph (B) of this subdivision does not apply, enter on line 29 either: (i) twenty percent of an imputed support obligation if the parents have a present duty to provide support for the child, or (ii) one hundred percent of an imputed support obligation if the parents have no present duty to provide support for the individual.

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- (D) If subparagraphs (A) to (C), inclusive, of this subdivision do not apply and the sum of the current support and arrearage payments would exceed fifty-five percent of the noncustodial parent's line 14 amount, enter fifty-five percent of the noncustodial parent's line 14 amount, minus the line 30 amount, on line 29.

Sec. 4. The Regulations of Connecticut State Agencies are amended by adding section 46b-215a-4b as follows:

(NEW) Section 46b-215a-4b. Total presumptive child support award as a percentage of the obligor's net income

This section shall be used to determine if the total presumptive child support award as calculated in accordance with sections 46b-215a-1 to 46b-215a-3a, inclusive, of the Regulations of Connecticut State Agencies exceeds fifty-five percent of the obligor's net weekly income.

- (1) Enter the amounts from lines 30, 31, 33a, 34a and 34b in the *Total Child Support Award Calculation* box in section VII of the worksheet.
- (2) Add those amounts to determine the total presumptive child support award and enter that sum where indicated in the box and also on line 35a.
- (3) Divide line 35a by the obligor's line 14 amount and then multiply by 100 to determine the percentage of the obligor's net income obligated for the total presumptive child support award. Enter the percentage on line 35b. This percentage is used to determine the applicability of the deviation criterion in subdivision (6)(C) of subsection (b) of section 46b-215a-5c of the Regulations of Connecticut State Agencies.

Sec. 5. The Regulations of Connecticut State Agencies are amended by adding section 46b-215a-5c as follows:

(NEW) Section 46b-215a-5c. Deviation criteria

(a) Introduction

The current support, health care coverage contribution, and child care contribution amounts calculated under section 46b-215a-2c of the Regulations of Connecticut State Agencies, and the amount of the arrearage payment calculated under section 46b-215a-3a of the Regulations of Connecticut State Agencies, are presumed to be the correct amounts to be ordered. The presumption regarding each such amount may be rebutted by a specific finding on the record that such amount would be inequitable or inappropriate in a particular case. An agreement of the parties may be sufficient to rebut the presumption when such finding cites one or more deviation criteria, which may include other equitable factors, to support such agreement. Any such finding shall state the amount that would have been required under such sections and include a factual finding to justify the variance. Only the deviation criteria stated in the lettered subparagraphs of subdivisions (1) to (6), inclusive, of subsection (b) of this section, and indicated by the check boxes in section VIII of the worksheet, shall establish sufficient bases for such findings.

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(b) **Criteria for deviation from presumptive support amounts**

(1) Other financial resources available to a parent

In some cases, a parent may have financial resources that are not included in the definition of net income, but could be used by such parent for the benefit of the child or for meeting the needs of the parent. The resources that may justify a deviation from presumptive support amounts under this subdivision are limited to the following:

- (A) substantial assets, including both income-producing and non-income-producing property;
- (B) the parent's earning capacity;
- (C) parental support being provided to a minor obligor;
- (D) the regularly recurring contributions or gifts of a spouse or domestic partner, but only if it is found that the parent has reduced his or her income or has experienced an extraordinary reduction of his or her living expenses as a direct result of such contributions or gifts; and
- (E) hourly wages for regular, overtime and additional employment in excess of 45 total paid hours per week, but not to exceed 52 total paid hours per week, provided:
 - (i) the parent has earned such wages on a regular and consistent basis, and the opportunity to earn such wages is reasonably expected to continue on a regular and consistent basis in the foreseeable future;
 - (ii) considering such wages as income available for the support determination is in the best interests of the child, including but not limited to parenting time, under the totality of circumstances; and
 - (iii) such wages shall not be considered income for order modification purposes if the parent is an obligor who is an hourly wage earner and who worked 45 hours per week or less at the time of the establishment of the support order.

(2) Extraordinary expenses for care and maintenance of the child

In some cases, a parent may be incurring extraordinary expenses that are essential for the proper care and maintenance of the child whose support is being determined. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

- (A) education expenses,
- (B) unreimbursable medical expenses, and
- (C) expenses for special needs.

(3) Extraordinary parental expenses

In some cases, a parent may incur extraordinary expenses that are not considered allowable deductions from gross income, but which are necessary for the parent to maintain a satisfactory parental relationship with the child, continue employment, or provide for the parent's own medical

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needs. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

- (A) significant visitation expenses,
 - (B) job-related unreimbursable employment expenses of individuals who are not self-employed, and
 - (C) unreimbursable medical and disability-related expenses.
- (4) Needs of a parent's other dependents

In some cases, a parent may be legally responsible for the support of individuals other than the child whose support is being determined. Only the following factors may justify a deviation from presumptive support amounts under this subdivision:

- (A) resources available to a qualified child for whom a deduction was taken under section 46b-215a-2c(d) of the Regulations of Connecticut State Agencies;
 - (B) child care expenses for a parent's qualified child, as defined in section 46b-215a-2c(d)(1)(A) of the Regulations of Connecticut State Agencies, provided such expenses may be used to deviate only from the presumptive child care contribution component of the child support award, and only when an initial child support award is being established or such parent is defending against a proposed modification of an existing child care contribution;
 - (C) verified support payments made by a parent for his or her dependent child not residing with such parent; and
 - (D) the significant and essential needs of a spouse, provided
 - (i) such needs may be used as a possible defense against an increase in the support order, but not as a reason for decreasing such order, and
 - (ii) the income, assets, and earning capacity of such spouse shall be considered in determining whether to deviate.
- (5) Coordination of total family support

In some cases, child support is considered in conjunction with a determination of total family support, property settlement, and tax implications. When such considerations will not result in a lesser economic benefit to the child, it may be appropriate to deviate from presumptive support amounts for the following reasons only:

- (A) division of assets and liabilities,
 - (B) provision of alimony, and
 - (C) tax planning considerations.
- (6) Special circumstances

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In some cases, there may be special circumstances not otherwise addressed in this section in which deviation from presumptive support amounts may be warranted for reasons of equity. Such circumstances are limited to the following:

(A) Shared physical custody.

When a shared physical custody arrangement exists, it may be appropriate to deviate from presumptive support amounts when:

(i) such arrangement substantially:

(I) reduces expenses for the child, for the parent with the lower net weekly income,
or

(II) increases expenses for the child, for the parent with the higher net weekly
income; and

(ii) sufficient funds remain for the parent receiving support to meet the needs of the child after deviation; or

(iii) both parents have substantially equal income.

(B) Extraordinary disparity in parental income.

When the custodial parent has high income, resulting in an extraordinary disparity between the parents' net incomes, it may be appropriate to deviate from presumptive support amounts if:

(i) such deviation would enhance the lower income parent's ability to foster a relationship with the child; and

(ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation.

(C) Total child support award exceeds 55% of obligor's net income.

If the total child support award exceeds 55% of the obligor's net income, it may be appropriate to deviate downward on any components of the award other than current support to reduce the total award to not less than 55% of the obligor's net income.

(D) Best interests of the child.

(E) Other equitable factors.

Sec. 6. The Regulations of Connecticut State Agencies are amended by adding section 46b-215a-6 as follows:

(NEW) Section 46b-215a-6. Worksheet for the Connecticut child support and arrearage guidelines

The worksheet in this section is intended for use with all applicable instructions in sections 46b-215a-2c and 46b-215a-3a of the Regulations of Connecticut State Agencies. The use of computer-generated worksheets in substantially similar format is specifically authorized, provided the line numbers in such worksheets correspond to those set forth in this section. All money amounts entered on the worksheet may be rounded to

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the nearest dollar by dropping amounts under fifty cents and increasing amounts from fifty to ninety-nine cents to the next whole dollar. Following is form CCSG-1, *Worksheet for the Connecticut Child Support and Arrearage Guidelines*.

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CCSG-1 Rev. 10-12
 C.G.S. §46b-215a
 §46b-215a-6, Regulations of
 Connecticut State Agencies

STATE OF CONNECTICUT

COMMISSION FOR CHILD SUPPORT GUIDELINES



WORKSHEET for the Connecticut Child Support and Arrearage Guidelines

PARENT A	PARENT B	CUSTODIAN <input type="checkbox"/> PARENT A <input type="checkbox"/> PARENT B <input type="checkbox"/> OTHER:	
COURT		D.N./CASE NO.	NUMBER OF CHILDREN
CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH

All money amounts in this worksheet may be rounded to the nearest dollar

I. NET WEEKLY INCOME		PARENT A	PARENT B
1.	Gross income (attach verification)	\$	\$
1a.	Number of hours used in calculation: Parent A: _____ Parent B: _____		
2.	Federal income tax (based on all allowable exemptions, deductions and credits)	\$	\$
3.	Social security tax or mandatory retirement	\$	\$
4.	Medicare tax	\$	\$
5.	State and local income tax (based on all allowable exemptions, deductions and credits)	\$	\$
6.	Medical/hospital/dental insurance premiums (including HUSKY) for parent and all legal dependents	\$	\$
7.	Court-ordered life insurance for benefit of child	\$	\$
8.	Court-ordered disability insurance	\$	\$
9.	Mandatory union dues or fees (only if deducted by employer)	\$	\$
10.	Mandatory uniforms and tools (only if deducted by employer)	\$	\$
11.	Non-arrearage payments on court ordered alimony and child support (for other than parent/child(ren) of this order)	\$	\$
12.	Amount reserved to support qualified child(ren) (line 12f x line 12a)	\$	\$
Qualified Child Deduction Section:		PARENT A	PARENT B
12a.	Number of qualified children		
12b.	Total number of children for qualified child calculation: Number of children on this order + line 12a =		
12c.	Add lines 2 through 11	\$	\$
12d.	Line 1 – line 12c =	\$	\$
12e.	Enter amount from the schedule based on the parent's line 12d income and the total number of children (line 12b)	\$	\$
12f.	Line 12e ÷ line 12b =	\$	\$
13.	Add lines 2 through 12 and enter amount here	\$	\$
14.	Net weekly income (line 1 – line 13 =)	\$	\$

II. CURRENT SUPPORT		
15.	Combined net weekly income (Add together both parents' line 14 income. Round to the nearest \$10)	\$
16.	Basic child support obligation (from <i>Schedule of Basic Child Support Obligations</i>)	\$

STATE OF CONNECTICUT
REGULATION
OF

NAME OF AGENCY
Commission for Child Support Guidelines

VIII. DEVIATION CRITERIA (*Attach additional sheet if necessary.*)

36. Reason(s) for deviation from presumptive support amounts: check here if requesting a deviation by agreement
(Check all boxes that apply.)

<p><i>Parent's other financial resources</i></p> <input type="checkbox"/> substantial assets <input type="checkbox"/> parent's earning capacity <input type="checkbox"/> parental support provided to a minor obligor <input type="checkbox"/> recurring gifts of spouse or domestic partner <input type="checkbox"/> employment over 45 hours per week	<p><i>Extraordinary parental expenses</i></p> <input type="checkbox"/> significant visitation expenses <input type="checkbox"/> unreimbursed employment expenses <input type="checkbox"/> unreimbursed medical/disability expenses	<p><i>Coordination of total family support</i></p> <input type="checkbox"/> division of assets and liabilities <input type="checkbox"/> provision of alimony <input type="checkbox"/> tax planning considerations
<p><i>Extraordinary expenses for child</i></p> <input type="checkbox"/> education expenses <input type="checkbox"/> unreimbursable medical expenses <input type="checkbox"/> special needs	<p><i>Needs of parent's other dependents</i></p> <input type="checkbox"/> resources available to qualified child <input type="checkbox"/> child care expenses for qualified child <input type="checkbox"/> verified support for non-resident child <input type="checkbox"/> significant and essential needs of a spouse	<p><i>Special circumstances</i></p> <input type="checkbox"/> shared physical custody <input type="checkbox"/> extraordinary disparity in parental income <input type="checkbox"/> best interests of the child <input type="checkbox"/> total award exceeds 55% of obligor's net <input type="checkbox"/> other equitable factors (explain):

PREPARED BY	TITLE	DATE
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Sec.7. Sections 46b-215a-2b, 46b-215a-3, 46b-215a-4a and 46b-215a-5b of the Regulations of Connecticut State Agencies are repealed.

Statement of Purpose: To amend the child support and arrearage guidelines regulations pursuant to the review and update process required every four years by section 46b-215a of the Connecticut General Statutes.