

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF _____

-----X

Index/Docket No.: _____

Plaintiff,

-- against --

**MAINTENANCE/
CHILD SUPPORT
WORKSHEET**

Defendant

-----X

Prepared by _____

This Worksheet is submitted by Plaintiff Defendant

(All numbers used in this worksheet are YEARLY figures. Convert weekly or monthly figures to yearly numbers.)

STEP 1 MANDATORY INCOME *b)(5)*

PLAINTIFF DEFENDANT

1. Gross (total) income (as reported on most recent Federal tax return, or as computed in accordance with Internal Revenue Code and regulations): *(b)(5)(I)*..... _____

The following items MUST be added if not already included in Line 1:

- 2. Investment income: *(b)(5)(ii)*..... _____
- 3. Workers' compensation: *(b)(5)(iii)(A)*..... _____
- 4. Disability benefits: *(b)(5)(iii)(B)*..... _____
- 5. Unemployment insurance benefits: *(b)(5)(iii)(C)*..... _____
- 6. Social Security benefits: *(b)(5)(iii)(D)*..... _____
- 7. Veterans benefits: *(b)(5)(iii)(E)*..... _____
- 8. Pension/retirement income: *(b)(5)(iii)(F)*..... _____
- 9. Fellowships and stipends: *(b)(5)(iii)(G)*..... _____
- 10. Annuity payments: *(b)(5)(iii)(H)*..... _____
- 11. If self-employed, depreciation greater than straight-line depreciation used in determining business income or investment credit: *(b)(5)(vi)(A)*.... _____
- 12. If self-employed, entertainment and travel allowances deducted from business income to the extent the allowances reduce personal expenditures: *(b)(5)(vi)(B)*..... _____
- 13. Former income voluntarily reduced to avoid child support: *(b)(5)(v)*. _____
- 14. Income voluntarily deferred: *(b)(5)(iii)*..... _____

A. TOTAL MANDATORY INCOME:..... _____

STEP 2 NON-MANDATORY INCOME

These items must be disclosed here. Their inclusion in the final calculations, however, is discretionary. In contested cases, the Court determines whether or not they are included.

In uncontested cases, the parties and their attorneys or mediators must determine which should be included.

- 15. Income attributable to non-income producing assets: (b)(5)(iv)(A)..... _____
- 16. Employment benefits that confer personal economic benefits: (b)(5)(iv)(B)
(Such as meals, lodging, memberships, automobiles, other)..... _____
- 17. Fringe benefits of employment: (b)(5)(iv)(C)..... _____
- 18. Money, goods & services provided by relatives & friends: (b)(5)(iv)(D)..... _____

B. TOTAL NON-MANDATORY INCOME:..... _____

C. TOTAL INCOME (add Line A + Line B): _____

STEP 3 DEDUCTIONS

- 19. Expenses of investment income listed on line 2: (b)(5)(ii)..... _____
- 20. Unreimbursed business expenses that do not reduce personal expenditures:
(b)(5)(vii)(A)..... _____
- 21. Alimony or maintenance actually paid to a former spouse: (b)(5)(vii)(B) _____
- 22. Child support actually paid to other children the parent
is legally obligated to support: (b)(5)(vii)(D)..... _____
- 23. Public assistance: (b)(5)(vii)(E)..... _____
- 24. Supplemental security income: (b)(5)(vii)(F)..... _____
- 25. New York City or Yonkers income or earnings taxes actually paid:
(b)(5)(vii)(G)..... _____
- 26. Social Security & Medicare taxes (FICA) actually paid:(b)(5)(vii)(H)... _____

D. TOTAL DEDUCTIONS:..... _____

E. Plaintiff's Income (Line C minus Line D):.....\$ _____

F. Defendant's Income (Line C minus Line D):..... \$ _____

MAINTENANCE CALCULATIONS
*If maintenance is not an issue,
skip forward to Step 7 for Child Support*

STEP 4 Select either Childless Couple or Couple with Child(ren)

CHILDLESS COUPLE (for couples with no children, or all children are over age 21, or Couples where the Payor is the Custodial Parent):

- 27. Multiply the income (up to \$178,000) of the higher income spouse (from Line E or F)
by 30%:..... \$ _____
- 28. Multiply the income of the lower income spouse (from Line E or F) by 20%:\$ _____
- 29. Subtract Line 27 from Line 28:= \$ _____
- 30. Add the combined income of the spouses (Line E plus Line F):\$ _____
- 31. Multiply Line 30 by 40%:\$ _____

32. Insert the income of the lower income spouse (from Line E or F):\$ _____
33. Subtract Line 32 from Line 31:= \$ _____

G. ENTER THE LOWER OF (29) OR (33): \$ _____

COUPLES WITH CHILD(REN) and Payor is the Non-Custodial Parent

34. Multiply the income (up to \$178,000) of the higher income spouse (from Line E or F)
by 20%:..... \$ _____
35. Multiply the income of the lower income spouse (from Line E or F) by 25%:\$ _____
36. Subtract Line 35 from Line 34:= \$ _____
37. Add the combined income of the spouses (Line E plus Line F):\$ _____
38. Multiply Line 37 by 40%:\$ _____
39. Insert the income of the lower income spouse (from Line E or F):\$ _____
40. Subtract Line 39 from Line 38:= \$ _____

G. ENTER THE LOWER OF (36) OR (40): \$ _____

STEP 5

H. DECIDE the amount of maintenance to be paid on any payor income
exceeding \$178,000 per year _____

I. ADD Line G and Line H: **_____**

***If there are no children and low income exemptions do not apply,
Line I is the amount of maintenance under NYS' guidelines.
If there are children and low income exemptions do not apply,
then insert Line I on Line R below.***

STEP 6 LOW INCOME EXEMPTIONS

J. INSERT amount of payor's income from Line E or Line F:..... \$ _____

K. ENTER amount of maintenance from Line I ,....., \$ _____

L. SUBTRACT Line K from Line J:..... **_____**

***If Line L is more than the self-support reserve (\$15,890 in 2015-6), then the low
income exemptions do not apply and Line I is the amount of maintenance owed under
the NYS' guidelines. If there are children, then insert Line L on Line R below.***
For the most current self-support reserve, go to
https://www.childsupport.ny.gov/dcse/child_support_standards.html
If Line L is less than the self-support reserve (\$15,890 in 2015-6), then

M. INSERT amount of payor's income from Line E or Line F:..... _____

N. Self-support reserve:..... \$15,890

O. SUBTRACT Line N from Line M:..... _____

***If the amount on Line O is greater than zero, enter that amount in Line P.
If the amount on Line O is less than or equal to zero, enter zero in Line P. (The law says "If
the payor's income is below the self-support reserve, there shall be a rebuttable presumption
that no post-divorce maintenance is awarded.")***

P. Amount of maintenance under NYS' guidelines after low income adjustment: ..\$ _____

If there are children, then insert Line P on Line R below

CHILD SUPPORT CALCULATIONS

STEP 7 Q. Insert incomes from Lines E & F..... _____

R. SUBTRACT maintenance amount from payor's income and **ADD** to recipient's income and insert result on Line S: _____

S. Parental Income for Child Support _____

T. Combined Parental Income (ADD together Line S of both) (b)(4):\$ _____

STEP 8 (b)(3) and (c)(2)

MULTIPLY Line T (up to \$141,000) by the proper percentage below and insert result in Line U:

For 1 child.....17% For 3 children.....29% For 5 or more children.....35%

For 2 children.....25% For 4 children.....31%

U. COMBINED CHILD SUPPORT:..... _____

STEP 9 (c)(2)

DIVIDE the noncustodial parent's amount on Line S:..... _____
by the amount of Line T:..... _____

V. to obtain the percentage allocated to the noncustodial parent:..... %

W. MULTIPLY line U by Line V for child support on \$141,000 (c)(2) :..... _____

STEP 10 (c)(3)

X. DECIDE the amount of child support to be paid on any combined parental income exceeding \$141,000 per year. (If less than \$141,000 insert 0) _____

Y. ADD Line W and Line X:..... _____

Unless the Low Income Exemptions apply (see Step 12) Line Y is the amount of child support to be paid by the non-custodial parent to the custodial parent for all costs of the children, except for child care expenses, health care expenses, and college, post-secondary, private, special or enriched education.

STEP 11 SPECIAL NUMERICAL FACTORS

CHILD CARE EXPENSES

Z. Cost of child care resulting from custodial parent's:

seeking work (c)(6)[discretionary] working attending elementary education

attending secondary education attending higher education

attending vocational training leading to employment: (c)(4)..... _____

AA. MULTIPLY Line Z by Line V:..... _____

This is the amount the non-custodial parent must contribute to the custodial parent for child care.

HEALTH EXPENSES (c)(5)

BB. Health insurance & health care expenses not covered by insurance:..... _____

CC. MULTIPLY Line BB by Line V: \$ _____

This is the amount the non-custodial parent must contribute to the custodial parent for health insurance and health care.

DD. EDUCATIONAL EXPENSE, if appropriate (e)(7)

STEP 12 LOW INCOME EXEMPTIONS (d)

EE. INSERT amount of noncustodial parent's income from Line S:..... \$

FF. ADD amounts on Line Y, Line AA, and Line CC:.....

GG. SUBTRACT Line FF from Line EE:.....

If Line GG is more than the self-support reserve (\$15,890 in 2016-6), then the low income exemptions do not apply and Line Y is the amount of child support owed under the NYS' guidelines. If so, go to Step 13.

For the most current self-support reserve and poverty level, go to https://www.childsupport.ny.gov/dcse/child_support_standards.html

If Line GG is less than \$11,770 (the poverty level), then

HH. INSERT amount of non-custodial parent's income from Line S: :.....

II. Self-support reserve: \$15,890

JJ. SUBTRACT Line II from Line HH:

If Line JJ is more than \$300 per year, then Line Y is the amount of basic child support. If Line JJ is less than \$300 per year, then basic child support must be determined by Court based on the factors in DRL §240 (1-b)(f). In addition the Court also has discretion to award child care expenses, health care expenses, and college, post-secondary, private, special or enriched education.

If Line GG is less than the self-support reserve (\$15,890) but more than the poverty level (\$11,770), then

KK. INSERT amount of noncustodial parent's income from Line S:.....

LL. Self-support reserve:..... \$15,890

MM. SUBTRACT Line LL from Line KK:.....

If Line MM is more than \$600 per year, then Line MM is the amount of basic child support. If Line MM is less than \$600 per year, then basic child support must be a minimum of \$600 per year. However, if the Court finds such amount to be unjust and inappropriate, based on the factors in DRL§ 240 (1-b)(f), the Court can order less than \$600 per year. In addition the Court also has discretion to award child care expenses, health care expenses, and college, post-secondary, private, special or enriched education.

STEP 13 NON-NUMERICAL FACTORS

NON-RECURRING INCOME (e)

A portion of non-recurring income, such as life insurance proceeds, gifts and inheritances or lottery winnings, may be allocated to maintenance and child support. The law does not mention a specific percentage for such non-recurring income. Such support is not modified by the low income exemptions.

EDUCATIONAL EXPENSES (e)(7)

New York's child support law does not contain a specific percentage method to determine how parents should share the cost of education of their children. Traditionally, the courts have considered both parents' complete financial circumstances in deciding who pays how much. The most important elements of financial circumstances are income, reasonable expenses, and financial resources such as savings and investments.

ADDITIONAL FACTORS (f)

The child support guidelines law lists 10 factors that should be considered in deciding on the amount of child support for:

combined incomes of more than \$141,000 per year, or to vary the numerical result of these steps because the result is "unjust or inappropriate".

These factors are:

1. The financial resources of the parents and the child.
2. The physical and emotional health of the child and his/her special needs and aptitudes.
3. The standard of living the child would have enjoyed if the marriage or household was not dissolved.
4. The tax consequences to the parents.
5. The non-monetary contributions the parents will make toward the care and well-being of the child.
6. The educational needs of the parents.
7. The fact that the gross income of one parent is substantially less than the gross income of the other parent.
8. The needs of the other children of the non-custodial parent for whom the non-custodial parent is providing support, but only (a) if Line 22 is not deducted; (b) after considering the financial resources of any other person obligated to support the other children; and (c) if the resources available to support the other children are less than the resources available to support the children involved in this matter.
9. If a child is not on public assistance, the amount of extraordinary costs of visitation (such as out-of-state travel) or extended visits (other than the usual two to four week summer visits), but only if the custodial parent's expenses are substantially reduced by the visitation involved.
10. Any other factor the court decides is relevant.

NON-JUDICIAL DETERMINATION OF SUPPORT (h)

Outside of court, parties are free to agree to any amount of support, so long as they sign a statement that they have been advised of the provisions of the child support guidelines law, the amount of "basic child support" (Line W) resulting from the Guidelines and the reason for any deviation. Further, the Court must approve any deviation. In addition, the courts retain discretion over child support.

Signature (check which applies) Plaintiff Defendant
(The name signed must be printed beneath)

Subscribed and Sworn to
before me on _____

NOTARY PUBLIC