

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF

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Plaintiff,

Index No.: \_\_\_\_\_

-against-

ANNUAL  
INCOME WORKSHEET  
Form UD-8(1)

Defendant.

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This Worksheet was prepared by  Plaintiff  Defendant,

To assist you in making the calculations on this Worksheet, you may use the Maintenance/Child Support Calculators posted on the Court's Divorce Resources website at

<http://www.nycourts.gov/divorce/maintenanceChildSupportTools.html>. They are provided for your convenience as a tool. They have been tested with many scenarios to assure accuracy with appropriate entry of data. You may wish to make the calculations yourself on the Appendices to this Worksheet. Neither this Worksheet nor the Calculators are meant to predict what the court will order as to maintenance or child support in your case. Comments and questions about this Worksheet or the Calculators should be sent to [NYMatCafe@nycourts.gov](mailto:NYMatCafe@nycourts.gov)

If you decide to use the Calculators, you must copy your work onto Appendix A.

Complete Income Computations for Plaintiff and Defendant:

1. ENTER INCOME OF PARTIES: CHECK THE BOX TO INDICATE HOW YOU MADE THE CALCULATION

Use the Maintenance/ChildSupport Calculators posted at <http://www.nycourts.gov/divorce/maintenanceChildSupportTools.html> OR

Use Appendix A to make the calculation

A. Enter Plaintiff's Annual Income from Line 18 of Appendix A or Line 18 of Part A of the Calculator.....

\$ 66,175

B. Enter Defendant's Annual Income from Line 18 of Appendix A or Line 18 of Part A of the Calculator.....

\$ 18,470

NOTE: If you do not know your spouse's income write "unknown."

**APPENDIX A**

**Itemization of Income and Deductions**

**I. GROSS INCOME** (Annual Figures Only)

1. Gross (total) income (as should have been or should be

	PLAINTIFF	DEFENDANT
reported in most recent federal income tax return) . . . . .	\$ <u>70,000</u>	\$ <u>20,000</u>

2. Investment income (not already included in item 1) reduced by amount expended in connection with the investments . . . . .

3. Income or compensation from the following sources (not already included in items 1 or 2) . . . . .

- a. deferred compensation . . . . .
- b. worker's compensation . . . . .
- c. disability benefits . . . . .
- d. unemployment insurance benefits . . . . .
- e. social security benefits . . . . .
- f. veterans benefits . . . . .
- g. pensions and retirement benefits . . . . .
- h. fellowships and stipends . . . . .
- i. annuity payments . . . . .

4. Former income or resources voluntarily reduced . . . . .

5. Self-employment deductions (not already included in items 1 or 2) . . . . .

- a. depreciation deduction in excess of straight-line . . . . .
- b. entertainment and travel allowances if they reduce personal expenditures . . . . .

6. Other Income not already listed above (including but not limited to: Income from non-income producing assets; employment "perks" and reimbursed expenses to the extent that they reduce personal expenses; fringe benefits as a result of employment; money, goods and services provided by friends and relatives) . . . . .

7. Income from Income Producing Property distributed or to be distributed pursuant to a final judgment of divorce.

8. GROSS ANNUAL INCOME (Add lines 1-7) . . . . .	\$ <u>70,000</u>	\$ <u>20,000</u>
	PLAINTIFF	DEFENDANT

**II. DEDUCTIONS** (Annual Figures Only)

	PLAINTIFF	DEFENDANT
9. Unreimbursed employee business expenses (except to extent expenses reduce personal expenditures) . . . . .	\$ _____	\$ _____
10. Alimony or maintenance actually paid to non-party spouse pursuant to court order or agreement. . . . .	_____	_____
11. Child support actually paid pursuant to court order or agreement for non-party child . . . . .	_____	_____
12. Public assistance . . . . . <i>Note: enter zero unless included in Gross Income</i>	_____	_____
13. Supplemental social security Income . . . . . <i>Note: enter zero unless included in Gross Income</i>	_____	_____
14. N.Y.C. or Yonkers taxes . . . . .	_____	_____
15. Federal Insurance Contributions Act (FICA) Social Security taxes. . . . .	<u>3,825</u>	<u>1,530</u>
16. Federal Insurance Contributions Act (FICA) Medicare taxes . . . . .	_____	_____
17. TOTAL ANNUAL DEDUCTIONS (Add lines 9-16) . . . . .	\$ <u>3,825</u>	\$ <u>1,530</u>

**III. NET INCOME**

18. NET ANNUAL INCOME (Subtract line 17 from line 8 and insert on lines 1A and 1B of the Worksheet) . . . . .	\$ <u>66,175</u>	\$ <u>18,470</u>
	PLAINTIFF	DEFENDANT



SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_X

Plaintiff,

Index No.: \_\_\_\_\_

-against-

**MAINTENANCE GUIDELINES  
WORKSHEET (FORM UD-8(2)  
Rev. 3/1/16**

Defendant.  
\_\_\_\_\_X

**IMPORTANT NOTE: DO NOT FILL OUT THIS FORM IF YOUR ACTION WAS COMMENCED BEFORE JANUARY 25, 2016, <sup>1</sup>**

To assist you in making the calculations on this Worksheet, you may use the Maintenance/Child Support Calculators posted on the Court's Divorce Resources website at <http://www.nycourts.gov/divorce/MaintenanceChildSupportTools.shtml>. They are provided for your convenience as a tool. They have been tested with many scenarios to assure accuracy with appropriate entry of data. You may wish to make the calculations yourself on the Appendices to this Worksheet. Neither this Worksheet nor the Calculators are meant to predict what the court will order as to maintenance or child support in your case. Comments and questions about this Worksheet or the Calculators should be sent to [NYMatCalc@nycourts.gov](mailto:NYMatCalc@nycourts.gov)

If you decide to use the Calculators, you must copy your work onto Appendix B.

This Worksheet was prepared by  Plaintiff  Defendant,

NOTE: If you and your spouse have entered into an agreement about maintenance<sup>2</sup> check the box below and submit a copy of the agreement or agreements to the court along with the completed Worksheet.

Plaintiff and Defendant have entered into a written agreement about maintenance.

<sup>1</sup> January 25, 2016 is the date the new Maintenance Guidelines Law (L. 2015, c. 269,) became effective. If your divorce action was commenced before that date, include any request for maintenance as "Ancillary" or other relief in the Summons with Notice or the Summons and Verified Complaint. See pages 14 and 16 of the Uncontested Divorce Packet Instructions.

<sup>2</sup> Note that "maintenance" is support to be paid by one party to the marriage for the support of the other party to the marriage after the divorce is final. Because it is to be paid after the divorce is final, it is sometimes referred to as "post-divorce" maintenance, or simply as "maintenance."

1. Enter Income of Parties by copying the amounts from the Annual Income Worksheet, Line 1A and Line 1B (Form UD- 8(1)).

- A. Enter Plaintiff's Annual Income  
\$ 66,175
- B. Enter Defendant's Annual Income  
\$ 18,470

2. DETERMINE WHO IS THE PAYOR AND WHO IS THE PAYEE:

- A. Enter the higher of Lines 1A and 1B.  
The person with the higher income is the MAINTENANCE PAYOR.....\$ 66,175
- B. Enter the lower of Lines 1A and 1B.  
The person with the lower income is the MAINTENANCE PAYEE.....\$ 18,470

3. CALCULATE GUIDELINE MAINTENANCE AWARD ON INCOME UP TO AND INCLUDING \$178,000.

- A. Check the box to indicate how you made the calculation:
  - Use the Maintenance/Child Support Calculators posted at <http://www.nycourts.gov/divorce/MaintenanceChildSupportTools.shtml> and enter the Annual Guideline Maintenance Award from Line 19 of Part B of the Calculators in Line 3B.
  - OR
  - Use Appendix B to make the calculation and enter the amount from Line 19 of Appendix B in Line 3B below
- B. The Guideline Award of Maintenance (based on Maintenance Payor's Income up to \$178,000) ..... \$ 8,617.50

THE COURT WILL DETERMINE HOW LONG THE MAINTENANCE AWARD WILL BE PAID<sup>3</sup>

4a., please enter:

- i) The date of your marriage \_\_\_\_\_; The date your divorce \_\_\_\_\_

<sup>3</sup>The court must determine how long the maintenance award will be paid using the 15 Factors for Post-Divorce Maintenance in Appendix D, and the court may also consider the Advisory Schedule for Duration of Award in Appendix E setting forth percentages of the length of the marriage for which maintenance may be paid.

**APPENDIX B**

**Calculation of Guideline Maintenance Award on Maintenance Payor's Income up to and Including \$178,000; Includes Possible Low Income Adjustment**

**I. BASIC CALCULATION**

**STEP A: INCOME OF MAINTENANCE PAYOR AND MAINTENANCE PAYEE**

- 1. Enter Maintenance Payor's income from Line 2A on page 1 of the Worksheet:  
If this amount is greater than \$178,000, enter \$178,000 ..... \$ 66,175
- 2. Enter Maintenance Payee's income from Line 2B on page 1 of the Worksheet \$ 18,470

**STEP B:**

**CALCULATE RESULT 1 and RESULT 2 USING FORMULAS B(1) AND B(2) BELOW;  
THEN ANSWER QUESTIONS IN STEP C AND STEP D TO DETERMINE WHETHER  
RESULT 1 OR RESULT 2 APPLIES**

- STEP B(1)(3):** Multiply Line 1 (Maintenance Payor's Income) by 20% ..... \$ 13,235
- STEP B(1)(4):** Multiply Line 2 (Maintenance Payee's Income) by 25% ..... \$ 4,617.50
- STEP B(1)(5):** Subtract Line 4 from Line 3: **Result 1** ..... \$ 8,617.50
- STEP B(2)(3):** Multiply Line 1 (Maintenance Payor's Income) by 30% ..... \$ 19,852.50
- STEP B(2)(4):** Multiply Line 2 (Maintenance Payee's Income) by 20% ..... \$ 3,694
- STEP B(2)(5):** Subtract Line 4 from Line 3: **Result 2** ..... \$ 16,158.50

**STEP C:** 6 Will child support be paid for children of the marriage? ..... YES  NO

**STEP D:** 7. Is the Maintenance Payor the Non-Custodial Parent? ..... YES  NO

**RESULT 1 OF STEP B(1) WILL APPLY IF THE ANSWERS TO BOTH OF THE QUESTIONS  
IN STEP C AND STEP D IS YES. RESULT 2 OF STEP B(2) WILL APPLY IF THE ANSWER  
TO EITHER QUESTION IN STEP C OR STEP D IS NO.**

**STEP E: COMPLETE THE CALCULATIONS BELOW to arrive at Result 3:**

- 8. Add Lines 1 and 2 ..... \$ 86,645
- 9. Multiply 40% of Line 8 ..... \$ 33,858
- 10. Subtract Line 2 from Line 9: **Result 3** ..... 18,470 ..... \$ 15,388
- 11. Enter the lower of **Result 3** from Line 10 and Line 5 (from STEP B,  
**Result 1** or **Result 2**, whichever applies), but if Line 11 is less than or  
equal to zero, enter zero ..... \$ 8,617.50

**THIS IS THE CALCULATED GUIDELINE AMOUNT**



**II. THE LOW INCOME ADJUSTMENT**

**STEP F:** (Determine if the low income adjustment applies)

- 12. Enter Maintenance Payor's Income from Line 1 ..... \$ 66,175
- 13. Enter calculated guideline amount from Line 11. .... - \$ 8,617.50
- 14. Subtract Line 13 from Line 12. .... \$ 57,557.50
  - ▶ If Line 14 is greater than \$16,038, there is no low income adjustment.  
Enter the amount from Line 11 in Line 18.
  - ▶ If Line 14 is less than \$16,038, there is a low income adjustment.  
Go to Step G to calculate the amount of the award.

**STEP G:** (Determine the amount of the award after the low income adjustment)

- 15. Enter Maintenance Payor's income from Line 1 ..... \$ \_\_\_\_\_
- 16. Enter \$16,038 (the Self Support Reserve)\*. .... - \$ \_\_\_\_\_
- 17. Subtract Line 16 from Line 15. .... \$ \_\_\_\_\_
  - ▶ If the amount on Line 17 is greater than zero, enter that amount in Line 18.
  - ▶ If the amount on Line 17 is less than or equal to zero, enter zero in Line 18.
- 18. Amount owed after low income adjustment. .... \$ \_\_\_\_\_

**III. AWARD**

- 19. Enter the amount as directed in either Step F or Step G, whichever applies.  
Also enter this amount in Line 3B of the Worksheet. .... \$ \_\_\_\_\_

\* Every March 1st the Self -Support Reserve changes. You may find the most current figures at [https://newyorkchildsupport.com/quick\\_links.html](https://newyorkchildsupport.com/quick_links.html). The current level of the Self-Support Reserve is \$16,038.

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF

1

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2

Plaintiff,

Index No.: \_\_\_\_\_ 4

-against-

**CHILD SUPPORT  
WORKSHEET (Form UD-8(3))  
Rev. 3/1/16**

3

Defendant.

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To assist you in making the calculations on this Worksheet, you may use the Maintenance/Child Support Calculators posted on the Court's Divorce Resources website at <http://www.nycourts.gov/divorce/MaintenanceChildSupportTools.shtml>. They are provided for your convenience as a tool. They have been tested with many scenarios to assure accuracy with appropriate entry of data. You may wish to make the calculations yourself on the Appendices to this Worksheet. Neither this Worksheet nor the Calculators are meant to predict what the court will order as to maintenance or child support in your case. Comments and questions about this Worksheet or the Calculators should be sent to [NYMatCalc@nycourts.gov](mailto:NYMatCalc@nycourts.gov)

If you decide to use the Calculators, you must copy your work onto Appendix G.

- 5 1. This Worksheet was prepared by  Plaintiff  Defendant,
- 6 2. If you and your spouse have entered into a written agreement about child support, check the box below
  - Plaintiff and Defendant have entered into a written agreement about Child Support.
- 3. If you and your spouse have entered into a written agreement about child support, submit a copy of the agreement to the court along with the completed Worksheet and check the box below.
  - A copy of the written agreement about child support was submitted to the court with this Worksheet.
- 4.  If I am not represented by an attorney, I have received a copy of the Child Support Standards Act Chart

7 **5. CALCULATE BASIC ANNUAL CHILD SUPPORT OBLIGATION**

If there are unemancipated children of the marriage, calculate the amount of child support that must be paid to the custodial parent by the non-custodial parent.

A. Check the box to indicate how you made the calculation:

Use the Maintenance/Child Support Calculators posted at the link above and enter the amount from Part C - IV, Line 1 of the Calculator in **Line 5B** below.

OR

Use **Appendix G** to make the calculation and enter the amount from **Section IV Line 1 of Appendix G** in **Line 5B** below

B. The Annual Basic Child Support Obligation

\$ 14,389.65

or 22,889.65



**APPENDIX G**

**CALCULATION OF ANNUAL BASIC CHILD SUPPORT OBLIGATION**

**I. ADJUST FOR MAINTENANCE AND COMPUTE BASIC CHILD SUPPORT BEFORE LOW INCOME ADJUSTMENT OR ADD-ONS**

- 1. Enter the amount of the guideline award of maintenance on Income of Maintenance Payor up to \$178,000 from Line 3B of Maintenance Guidelines Worksheet Form UD-8(2); OR, if you have a written agreement as to maintenance with your spouse, enter the agreed amount instead (and provide the agreement to the court to prove the correct amount). **Note: if neither party seeks maintenance, enter zero instead**..... \$ 8,617.50
- 2. Net Annual Income of Party with lower income, adjusted for Maintenance (Line 1 above plus Line 1A or 1B of Annual Income Worksheet Form UD-8(1), whichever is lower)..... 18,470 + 8,617.50 ..... \$ 27,087.50
- 3. Net Annual Income of Party with higher income adjusted for Maintenance (Line 1A or 1B of Annual Income Worksheet Form UD-8(1), whichever is higher, minus line 1 above). 66,175 - 8,617.50 ..... \$ 57,557.50
- 4. Combined Parental Income adjusted for Maintenance  
(Total 2 plus 3) ..... \$ 84,645
- 5. Determine whether the Non-Custodial parent (NCP) is the party with the higher or lower income and enter the Income of the NCP from Line 2 or 3, whichever applies ..... \$ 57,557.50

**ALSO ENTER THIS AMOUNT IN Section II, Line 1**

5a. Enter the NCP's Percentage Share of Combined Parental Income ..... 68 %

**Note:** Divide Line 5 by Line 4

**Note:** The percentage share is sometimes referred to as the "pro rata share." You will use this same percentage for the NCP's share of Mandatory Add-on Expenses in Section III below.

5b. Enter the CP's Percentage Share of Combined Parental Income ..... 32 %

**Note:** Divide Custodial Parent ("CP")'s Income (from Line 2 or Line 3, whichever applies), by Line 4

**Note:** The percentage share is sometimes referred to as the "pro rata share." You will use this same percentage for the CP's share of Mandatory Health insurance Expenses in Section III below

6. Enter the percentage that applies based on the number of children ..... 25 %

% 1 child =17%; 2 children =25%; 3 children =29%; 4 children =31%;  
5 children= 35% (minimum)

7. Multiply the percentage in Line 6 by Combined Parental Income from Line 4, but only up to \$143,000 of Combined Parental Income ..... \$ 21,161.25

**This is the Combined Child Support on Combined Income up to \$143,000**

**Example:** If Combined Parental Income in Line 4 is \$150,000, and if there are 2 children, multiply \$143,000 by 25%.

8. Multiply amount in Line 7 by percentage in Line 5a ..... \$ 14,389.65

This is the NCP's Annual Percentage Share of Child Support on Combined Parental Income up to and including \$143,000.

ALSO ENTER THIS AMOUNT IN SECTION II, Line 2

Lines 9-9c below are for information only and are not to be included in the totals in this worksheet.

9. Compute Child Support on Combined Parental Income Above \$143,000, if any.

If there is none, skip to Section II below.

9a. If there is Combined Parental Income above \$143,000, enter the amount of such Income you asking the Court to use for child support. .... \$ \_\_\_\_\_

9b. Multiply amount in Line 9a by percentage in Line 6

This is Combined Child Support on Income above \$143,000 you are asking the court to consider for Child Support ..... \$ \_\_\_\_\_

9c. Multiply Line 9b by the percentage in Line 5a

This is the NCP's Annual Percentage Share of Income Above \$143,000 that you are asking the court to consider for Child Support. .... \$ \_\_\_\_\_

NCP'S ANNUAL BASIC PAYMENT will be the total of Line 8 plus any possible increase at the court's discretion after consideration of the 10 child support adjustment factors and /or the child support percentage for child support on combined parental income in excess of \$143,000, if any. This is the amount the NCP must pay to the CP for all of the children's costs and expenses, before possible low income adjustment (See Section II), Add On Ex- penses (see Section III), and possible adjustment at the Court's discretion if the Court finds such amount to be unjust and inappropriate based on consideration of the 10 child support adjustment factors (See Appendix F).



**III. ADD-ON EXPENSES (SKIP THIS SECTION IF THE BASIC CHILD SUPPORT OBLIGATION WITH LOW INCOME EXEMPTION IS \$300) IF LINE 3 of SECTION II IS LESS THAN THE SSR BUT GREATER THAN THE POVERTY LEVEL, THE COURT HAS DISCRETION WHETHER OR NOT TO AWARD THE MANDATORY ADD ON EXPENSES (see DRL 240(1-b)(d)).**

**A. Mandatory Child Care Expenses**

- 1. Enter annual cost of child care (child care costs from custodial parent's working, or receiving elementary, secondary or higher education or vocational training leading to employment.)  $\$250/\text{week} \times 50$  ..... \$ 12,500
- 2. NCP's Percentage Share of Child Care Expenses (from Line 5a of Section I) 68 %
- 3. NCP's Dollar Share of Child Care Expenses (multiply Line 1 x line 2) . . . . \$ 8,500

**B. Mandatory Health Expenses (health insurance premiums and future unreimbursed health-related expenses)**

- 4a. NCP's % share of health insurance premiums and future unreimbursed health-related expense . . . . . %
- 4b. CP's % share of health insurance premiums and future unreimbursed health-related expense . . . . . %
- 5. Annual cost of health insurance for the children . . . . . \$ \_\_\_\_\_
- 6. Does the NCP provide the Health Insurance? . . . . . **YES** **NO** \_\_\_\_\_
- 6a. If No, NCP's dollar share of Health Insurance (added to the Basic Child Support Obligation) (multiply Line 4a x line 5) . . \$ \_\_\_\_\_
- 6b. If yes, CP's dollar Share of Health Insurance (deducted from Basic Child Support Obligation)(multiply Line 4b x line 5) . . \$ \_\_\_\_\_
- 7. Health Care Adjustment (Add amount from Line 6a or subtract amount from Line 6b, whichever applies) . . . . . \$ \_\_\_\_\_
- 8. Total Mandatory Add-On Expenses (Total Lines 3 and 7) . . . . . \$ \_\_\_\_\_
- 9. For Information Only, (not to add to the totals in this Worksheet), enter the total Discretionary Expenses for Child Care and Education if you are asking the Court to consider awarding them\*\* . . . . . \$ \_\_\_\_\_

**\*\* Note:** In addition to Mandatory Add-On Expenses in A and B above, the Court may determine and apportion additional Discretionary Expenses for child care expenses, and additional Discretionary Expenses for education.



**IV. BASIC ANNUAL CHILD SUPPORT OBLIGATION\***

**Add Line 4b of Section II and Line 8 of Section III, BUT  
IF LINE 3 of SECTION II IS LESS THAN THE SSR BUT GREATER THAN THE  
POVERTY LEVEL (the "SSR Adjustment") KEEP IN MIND THAT THE TOTAL  
MAY BE LOWER AFTER THE COURT DECIDES WHETHER TO AWARD THE  
ADD-ON EXPENSES.**

NCP's Basic Child Support Obligation Adjusted for low income  
from Line 4b of Section II \$ 14,389.65

NCP's Total Share of Mandatory Child Care Expenses  
from Line 3 of Section III \$ 8,500

NOTE: Leave this blank for the Court to fill in if there is an SSR Adjustment

NCP's Total Share of Mandatory Health Insurance Premiums for the Children  
from Line 7 of Section III \$ \_\_\_\_\_

NOTE: Leave this blank for the Court to fill in if there is an SSR Adjustment

**Total Line 1 Section IV ..... \$ 22,889.65**

**This is the NCP's Annual Basic Payment Adjusted for Low Income  
If any, Including Add On Expenses and Health Insurance  
Adjustment, if applicable**

**ENTER THIS AMOUNT ON LINE 5B of the Worksheet**

\* **Note:** The Basic Annual Child Support Obligation will also include whatever the Court may order the NCP to pay in child support on combined parental income above \$143,000, if any, after considering the 10 child support adjustment factors and/or the child support percentage.