

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF

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Plaintiff,

Index No.: \_\_\_\_\_4

-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/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 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.shtml> 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.....

\$ 9,235

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

\$ \_\_\_\_\_

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) . . . . . \$ 10,000 \$ \_\_\_\_\_

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)* . . . . . \$ 10,000 \$ \_\_\_\_\_  
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</i> enter zero unless included in Gross Income	_____	_____
13. Supplemental social security Income . . . . . <i>Note</i> enter zero unless included in Gross Income	_____	_____
14. N.Y.C. or Yonkers taxes . . . . .	_____	_____
15. Federal Insurance Contributions Act (FICA) Social Security taxes. . .	765	_____
16. Federal Insurance Contributions Act (FICA) Medicare taxes . . . . .	_____	_____
17. TOTAL ANNUAL DEDUCTIONS (Add lines 9-16) . . . . .	\$ 765	\$ _____

**III. NET INCOME**

18. NET ANNUAL INCOME (Subtract line 17 from line 8 and insert on lines 1A and 1B of the Worksheet) . . . . .	\$ 9,235	\$ _____
	PLAINTIFF	DEFENDANT

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF

1

-----X

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

\$ 300

**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**..... \$ 0
- 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)..... \$ 0
- 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). . . . . \$ 9,235
- 4. Combined Parental Income adjusted for Maintenance  
(Total 2 plus 3) . . . . . \$ 9,235
- 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 . . . . . \$ 9,235

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

5a. Enter the NCP's Percentage Share of Combined Parental Income . . . . . 100 %

**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. . . . . 0 %

**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 . . . . . \$ 2,308.75

**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 ..... \$ 2,368.76

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).

**II. DETERMINE WHETHER LOW INCOME EXEMPTION APPLIES**

1. NCP's Annual Income (Line 5 of Section I) . . . . .	\$ <u>9,235</u>
2. Basic Child Support Obligation (Line 8 of Section I) . . . . .	\$ <u>2,308.75</u>
3. Subtract Line 2 from Line 1 . . . . .	\$ <u>6,927</u>
<b>This is the NCP's Annual Income after the Basic Child Support Obligation . . . . .</b>	<b>\$ <u>6,927</u></b>

- ▶ *If Line 3 is less than the Self-Support Reserve (SSR) of \$16,038, there will be a low income adjustment.*
- ▶ *If Line 3 is less than the SSR of \$16,038 but greater than \$11,880 (poverty level), child support shall be the greater of \$600 or the difference between NCP Income and the SSR of \$16,038. Proceed to Line 4a to compute the difference. Enter the greater of \$600 or the difference in Line 4b. (Note: Add-on expenses may apply in the Court's discretion).*
- ▶ *If Line 3 is equal to or greater than the Self-Support Reserve (SSR) of \$16,038, there will be no low income adjustment. Skip the rest of this section and proceed to Section III below.*
- ▶ *If Line 3 is less than \$11,88 (the poverty level), the Basic Child Support shall be \$300 <sup>1</sup>*  
*Enter \$300 in Line 4b below. Add on Expenses will not apply.*

4a. NCP Income minus SSR: Subtract \$16,038 from amount in Line 1 . . . . . \$ \_\_\_\_\_

4b. Enter the Basic Child Support Obligation with Low Income Exemption if applicable . . . . . \$ 300

In Line 4b, enter \$300 if Line 3 is less than \$11,880.

**ALSO ENTER THIS AMOUNT ON LINE 5B at page 2 of the Worksheet.**

Skip Section III.

**OR**

In Line 4b, enter the greater of \$600 and Line 4a, if Line 3 is greater than \$11,880 but less than \$16,038. Then proceed to Section III.

**OR**

In Line 4b, enter amount from Line 2 if Line 3 is equal to or greater than \$16,038. Then Proceed to Section III.

<sup>1</sup> 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 the NCP to pay less than \$300 per year.