

## VIRGINIA ACTS OF ASSEMBLY — CHAPTER

*An Act to amend and reenact § 20-108.2 of the Code of Virginia, relating to child support.*

[S 208]

Approved

**Be it enacted by the General Assembly of Virginia:**

**1. That § 20-108.2 of the Code of Virginia is amended and reenacted as follows:**

§ 20-108.2. Guideline for determination of child support; quadrennial review by Child Support Guidelines Review Panel; executive summary.

A. There shall be a rebuttable presumption in any judicial or administrative proceeding for child support under this title or Title 16.1 or 63.2, including cases involving split custody or shared custody, that the amount of the award which would result from the application of the guidelines set forth in this section is the correct amount of child support to be awarded. In order to rebut the presumption, the court shall make written findings in the order as set out in § 20-108.1, which findings may be incorporated by reference, that the application of the guidelines would be unjust or inappropriate in a particular case as determined by relevant evidence pertaining to the factors set out in §§ 20-107.2 and 20-108.1. The Department of Social Services shall set child support at the amount resulting from computations using the guidelines set out in this section pursuant to the authority granted to it in Chapter 19 (§ 63.2-1900 et seq.) of Title 63.2 and subject to the provisions of § 63.2-1918.

B. For purposes of application of the guideline, a basic child support obligation shall be computed using the schedule set out below. For combined monthly gross income amounts falling between amounts shown in the schedule, basic child support obligation amounts shall be extrapolated. However, unless one of the following exemptions applies where the sole custody child support obligation as computed pursuant to subdivision G 1 is less than \$65 per month, there shall be a presumptive minimum child support obligation of \$65 per month payable by the payor parent. Exemptions from this presumptive minimum monthly child support obligation shall include: parents unable to pay child support because they lack sufficient assets from which to pay child support and who, in addition, are institutionalized in a psychiatric facility; are imprisoned with no chance of parole; are medically verified to be totally and permanently disabled with no evidence of potential for paying child support, including recipients of Supplemental Security Income (SSI); or are otherwise involuntarily unable to produce income. "Number of children" means the number of children for whom the parents share joint legal responsibility and for whom support is being sought.

**SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS**

COMBINED

MONTHLY

| GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX<br>CHILDREN |
|-----------------|--------------|-----------------|-------------------|------------------|------------------|-----------------|
| 0-599           | 65           | 65              | 65                | 65               | 65               | 65              |
| 600             | 110          | 111             | 113               | 114              | 115              | 116             |
| 650             | 138          | 140             | 142               | 143              | 145              | 146             |
| 700             | 153          | 169             | 170               | 172              | 174              | 176             |
| 750             | 160          | 197             | 199               | 202              | 204              | 206             |
| 800             | 168          | 226             | 228               | 231              | 233              | 236             |
| 850             | 175          | 254             | 257               | 260              | 263              | 266             |
| 900             | 182          | 281             | 286               | 289              | 292              | 295             |
| 950             | 189          | 292             | 315               | 318              | 322              | 325             |
| 1000            | 196          | 304             | 344               | 348              | 351              | 355             |
| 1050            | 203          | 315             | 373               | 377              | 381              | 385             |
| 1100            | 210          | 326             | 402               | 406              | 410              | 415             |
| 1150            | 217          | 337             | 422               | 435              | 440              | 445             |
| 1200            | 225          | 348             | 436               | 465              | 470              | 475             |
| 1250            | 232          | 360             | 451               | 497              | 502              | 507             |
| 1300            | 241          | 373             | 467               | 526              | 536              | 542             |
| 1350            | 249          | 386             | 483               | 545              | 570              | 576             |
| 1400            | 257          | 398             | 499               | 563              | 605              | 611             |

ENROLLED

SB208ER

|            |      |     |     |      |      |      |      |
|------------|------|-----|-----|------|------|------|------|
| <b>55</b>  | 1450 | 265 | 411 | 515  | 581  | 633  | 645  |
| <b>56</b>  | 1500 | 274 | 426 | 533  | 602  | 656  | 680  |
| <b>57</b>  | 1550 | 282 | 436 | 547  | 617  | 672  | 714  |
| <b>58</b>  | 1600 | 289 | 447 | 560  | 632  | 689  | 737  |
| <b>59</b>  | 1650 | 295 | 458 | 573  | 647  | 705  | 754  |
| <b>60</b>  | 1700 | 302 | 468 | 587  | 662  | 721  | 772  |
| <b>61</b>  | 1750 | 309 | 479 | 600  | 676  | 738  | 789  |
| <b>62</b>  | 1800 | 315 | 488 | 612  | 690  | 752  | 805  |
| <b>63</b>  | 1850 | 321 | 497 | 623  | 702  | 766  | 819  |
| <b>64</b>  | 1900 | 326 | 506 | 634  | 714  | 779  | 834  |
| <b>65</b>  | 1950 | 332 | 514 | 645  | 727  | 793  | 848  |
| <b>66</b>  | 2000 | 338 | 523 | 655  | 739  | 806  | 862  |
| <b>67</b>  | 2050 | 343 | 532 | 666  | 751  | 819  | 877  |
| <b>68</b>  | 2100 | 349 | 540 | 677  | 763  | 833  | 891  |
| <b>69</b>  | 2150 | 355 | 549 | 688  | 776  | 846  | 905  |
| <b>70</b>  | 2200 | 360 | 558 | 699  | 788  | 860  | 920  |
| <b>71</b>  | 2250 | 366 | 567 | 710  | 800  | 873  | 934  |
| <b>72</b>  | 2300 | 371 | 575 | 721  | 812  | 886  | 948  |
| <b>73</b>  | 2350 | 377 | 584 | 732  | 825  | 900  | 963  |
| <b>74</b>  | 2400 | 383 | 593 | 743  | 837  | 913  | 977  |
| <b>75</b>  | 2450 | 388 | 601 | 754  | 849  | 927  | 991  |
| <b>76</b>  | 2500 | 394 | 610 | 765  | 862  | 940  | 1006 |
| <b>77</b>  | 2550 | 399 | 619 | 776  | 874  | 954  | 1020 |
| <b>78</b>  | 2600 | 405 | 627 | 787  | 886  | 967  | 1034 |
| <b>79</b>  | 2650 | 410 | 635 | 797  | 897  | 979  | 1048 |
| <b>80</b>  | 2700 | 415 | 643 | 806  | 908  | 991  | 1060 |
| <b>81</b>  | 2750 | 420 | 651 | 816  | 919  | 1003 | 1073 |
| <b>82</b>  | 2800 | 425 | 658 | 826  | 930  | 1015 | 1085 |
| <b>83</b>  | 2850 | 430 | 667 | 836  | 941  | 1027 | 1098 |
| <b>84</b>  | 2900 | 435 | 675 | 846  | 953  | 1039 | 1112 |
| <b>85</b>  | 2950 | 440 | 683 | 856  | 964  | 1052 | 1125 |
| <b>86</b>  | 3000 | 445 | 691 | 866  | 975  | 1064 | 1138 |
| <b>87</b>  | 3050 | 450 | 699 | 876  | 987  | 1076 | 1152 |
| <b>88</b>  | 3100 | 456 | 707 | 886  | 998  | 1089 | 1165 |
| <b>89</b>  | 3150 | 461 | 715 | 896  | 1010 | 1101 | 1178 |
| <b>90</b>  | 3200 | 466 | 723 | 906  | 1021 | 1114 | 1191 |
| <b>91</b>  | 3250 | 471 | 732 | 917  | 1032 | 1126 | 1205 |
| <b>92</b>  | 3300 | 476 | 740 | 927  | 1044 | 1139 | 1218 |
| <b>93</b>  | 3350 | 481 | 748 | 937  | 1055 | 1151 | 1231 |
| <b>94</b>  | 3400 | 486 | 756 | 947  | 1067 | 1164 | 1245 |
| <b>95</b>  | 3450 | 492 | 764 | 957  | 1078 | 1176 | 1258 |
| <b>96</b>  | 3500 | 497 | 772 | 967  | 1089 | 1189 | 1271 |
| <b>97</b>  | 3550 | 502 | 780 | 977  | 1101 | 1201 | 1285 |
| <b>98</b>  | 3600 | 507 | 788 | 987  | 1112 | 1213 | 1298 |
| <b>99</b>  | 3650 | 512 | 797 | 997  | 1124 | 1226 | 1311 |
| <b>100</b> | 3700 | 518 | 806 | 1009 | 1137 | 1240 | 1326 |
| <b>101</b> | 3750 | 524 | 815 | 1020 | 1150 | 1254 | 1342 |
| <b>102</b> | 3800 | 530 | 824 | 1032 | 1163 | 1268 | 1357 |
| <b>103</b> | 3850 | 536 | 834 | 1043 | 1176 | 1283 | 1372 |
| <b>104</b> | 3900 | 542 | 843 | 1055 | 1189 | 1297 | 1387 |
| <b>105</b> | 3950 | 547 | 852 | 1066 | 1202 | 1311 | 1402 |
| <b>106</b> | 4000 | 553 | 861 | 1078 | 1214 | 1325 | 1417 |
| <b>107</b> | 4050 | 559 | 871 | 1089 | 1227 | 1339 | 1432 |
| <b>108</b> | 4100 | 565 | 880 | 1101 | 1240 | 1353 | 1448 |
| <b>109</b> | 4150 | 571 | 889 | 1112 | 1253 | 1367 | 1463 |
| <b>110</b> | 4200 | 577 | 898 | 1124 | 1266 | 1382 | 1478 |

|     |      |     |      |      |      |      |      |
|-----|------|-----|------|------|------|------|------|
| 111 | 4250 | 583 | 907  | 1135 | 1279 | 1396 | 1493 |
| 112 | 4300 | 589 | 917  | 1147 | 1292 | 1410 | 1508 |
| 113 | 4350 | 594 | 926  | 1158 | 1305 | 1424 | 1523 |
| 114 | 4400 | 600 | 935  | 1170 | 1318 | 1438 | 1538 |
| 115 | 4450 | 606 | 944  | 1181 | 1331 | 1452 | 1553 |
| 116 | 4500 | 612 | 954  | 1193 | 1344 | 1467 | 1569 |
| 117 | 4550 | 618 | 963  | 1204 | 1357 | 1481 | 1584 |
| 118 | 4600 | 624 | 972  | 1216 | 1370 | 1495 | 1599 |
| 119 | 4650 | 630 | 981  | 1227 | 1383 | 1509 | 1614 |
| 120 | 4700 | 635 | 989  | 1237 | 1395 | 1522 | 1627 |
| 121 | 4750 | 641 | 997  | 1247 | 1406 | 1534 | 1641 |
| 122 | 4800 | 646 | 1005 | 1257 | 1417 | 1546 | 1654 |
| 123 | 4850 | 651 | 1013 | 1267 | 1428 | 1558 | 1667 |
| 124 | 4900 | 656 | 1021 | 1277 | 1439 | 1570 | 1679 |
| 125 | 4950 | 661 | 1028 | 1286 | 1450 | 1582 | 1692 |
| 126 | 5000 | 666 | 1036 | 1295 | 1460 | 1593 | 1704 |
| 127 | 5050 | 671 | 1043 | 1305 | 1471 | 1605 | 1716 |
| 128 | 5100 | 675 | 1051 | 1314 | 1481 | 1616 | 1728 |
| 129 | 5150 | 680 | 1058 | 1323 | 1492 | 1628 | 1741 |
| 130 | 5200 | 685 | 1066 | 1333 | 1502 | 1640 | 1753 |
| 131 | 5250 | 690 | 1073 | 1342 | 1513 | 1651 | 1765 |
| 132 | 5300 | 695 | 1081 | 1351 | 1524 | 1663 | 1778 |
| 133 | 5350 | 700 | 1088 | 1361 | 1534 | 1674 | 1790 |
| 134 | 5400 | 705 | 1096 | 1370 | 1545 | 1686 | 1802 |
| 135 | 5450 | 710 | 1103 | 1379 | 1555 | 1697 | 1815 |
| 136 | 5500 | 714 | 1111 | 1389 | 1566 | 1709 | 1827 |
| 137 | 5550 | 719 | 1118 | 1398 | 1576 | 1720 | 1839 |
| 138 | 5600 | 724 | 1126 | 1407 | 1587 | 1732 | 1851 |
| 139 | 5650 | 729 | 1133 | 1417 | 1598 | 1743 | 1864 |
| 140 | 5700 | 734 | 1141 | 1426 | 1608 | 1755 | 1876 |
| 141 | 5750 | 739 | 1148 | 1435 | 1619 | 1766 | 1888 |
| 142 | 5800 | 744 | 1156 | 1445 | 1629 | 1778 | 1901 |
| 143 | 5850 | 749 | 1163 | 1454 | 1640 | 1790 | 1913 |
| 144 | 5900 | 753 | 1171 | 1463 | 1650 | 1801 | 1925 |
| 145 | 5950 | 758 | 1178 | 1473 | 1661 | 1813 | 1937 |
| 146 | 6000 | 763 | 1186 | 1482 | 1672 | 1824 | 1950 |
| 147 | 6050 | 768 | 1193 | 1491 | 1682 | 1836 | 1962 |
| 148 | 6100 | 773 | 1201 | 1501 | 1693 | 1847 | 1974 |
| 149 | 6150 | 778 | 1208 | 1510 | 1703 | 1859 | 1987 |
| 150 | 6200 | 783 | 1216 | 1519 | 1714 | 1870 | 1999 |
| 151 | 6250 | 788 | 1223 | 1529 | 1724 | 1882 | 2011 |
| 152 | 6300 | 792 | 1231 | 1538 | 1735 | 1893 | 2023 |
| 153 | 6350 | 797 | 1238 | 1547 | 1745 | 1905 | 2036 |
| 154 | 6400 | 802 | 1246 | 1557 | 1756 | 1916 | 2048 |
| 155 | 6450 | 807 | 1253 | 1566 | 1767 | 1928 | 2060 |
| 156 | 6500 | 812 | 1261 | 1575 | 1777 | 1940 | 2073 |
| 157 | 6550 | 816 | 1267 | 1583 | 1786 | 1949 | 2083 |
| 158 | 6600 | 820 | 1272 | 1590 | 1794 | 1957 | 2092 |
| 159 | 6650 | 823 | 1277 | 1597 | 1801 | 1965 | 2100 |
| 160 | 6700 | 827 | 1283 | 1604 | 1809 | 1974 | 2109 |
| 161 | 6750 | 830 | 1288 | 1610 | 1817 | 1982 | 2118 |
| 162 | 6800 | 834 | 1293 | 1617 | 1824 | 1990 | 2127 |
| 163 | 6850 | 837 | 1299 | 1624 | 1832 | 1999 | 2136 |
| 164 | 6900 | 841 | 1304 | 1631 | 1839 | 2007 | 2145 |
| 165 | 6950 | 845 | 1309 | 1637 | 1847 | 2016 | 2154 |
| 166 | 7000 | 848 | 1315 | 1644 | 1855 | 2024 | 2163 |

|            |      |      |      |      |      |      |      |
|------------|------|------|------|------|------|------|------|
| <b>167</b> | 7050 | 852  | 1320 | 1651 | 1862 | 2032 | 2172 |
| <b>168</b> | 7100 | 855  | 1325 | 1658 | 1870 | 2041 | 2181 |
| <b>169</b> | 7150 | 859  | 1331 | 1665 | 1878 | 2049 | 2190 |
| <b>170</b> | 7200 | 862  | 1336 | 1671 | 1885 | 2057 | 2199 |
| <b>171</b> | 7250 | 866  | 1341 | 1678 | 1893 | 2066 | 2207 |
| <b>172</b> | 7300 | 870  | 1347 | 1685 | 1900 | 2074 | 2216 |
| <b>173</b> | 7350 | 873  | 1352 | 1692 | 1908 | 2082 | 2225 |
| <b>174</b> | 7400 | 877  | 1358 | 1698 | 1916 | 2091 | 2234 |
| <b>175</b> | 7450 | 880  | 1363 | 1705 | 1923 | 2099 | 2243 |
| <b>176</b> | 7500 | 884  | 1368 | 1712 | 1931 | 2108 | 2252 |
| <b>177</b> | 7550 | 887  | 1374 | 1719 | 1938 | 2116 | 2261 |
| <b>178</b> | 7600 | 891  | 1379 | 1725 | 1946 | 2124 | 2270 |
| <b>179</b> | 7650 | 895  | 1384 | 1732 | 1954 | 2133 | 2279 |
| <b>180</b> | 7700 | 898  | 1390 | 1739 | 1961 | 2141 | 2288 |
| <b>181</b> | 7750 | 902  | 1395 | 1746 | 1969 | 2149 | 2297 |
| <b>182</b> | 7800 | 905  | 1400 | 1753 | 1977 | 2158 | 2305 |
| <b>183</b> | 7850 | 908  | 1405 | 1758 | 1983 | 2164 | 2313 |
| <b>184</b> | 7900 | 910  | 1409 | 1764 | 1989 | 2171 | 2320 |
| <b>185</b> | 7950 | 913  | 1414 | 1770 | 1995 | 2178 | 2328 |
| <b>186</b> | 8000 | 916  | 1418 | 1776 | 2001 | 2185 | 2335 |
| <b>187</b> | 8050 | 918  | 1423 | 1781 | 2007 | 2192 | 2343 |
| <b>188</b> | 8100 | 921  | 1428 | 1787 | 2014 | 2198 | 2350 |
| <b>189</b> | 8150 | 924  | 1432 | 1793 | 2020 | 2205 | 2357 |
| <b>190</b> | 8200 | 927  | 1437 | 1799 | 2026 | 2212 | 2365 |
| <b>191</b> | 8250 | 929  | 1441 | 1804 | 2032 | 2219 | 2372 |
| <b>192</b> | 8300 | 932  | 1446 | 1810 | 2038 | 2226 | 2380 |
| <b>193</b> | 8350 | 935  | 1450 | 1816 | 2045 | 2232 | 2387 |
| <b>194</b> | 8400 | 937  | 1455 | 1822 | 2051 | 2239 | 2395 |
| <b>195</b> | 8450 | 940  | 1459 | 1827 | 2057 | 2246 | 2402 |
| <b>196</b> | 8500 | 943  | 1464 | 1833 | 2063 | 2253 | 2410 |
| <b>197</b> | 8550 | 945  | 1468 | 1839 | 2069 | 2260 | 2417 |
| <b>198</b> | 8600 | 948  | 1473 | 1845 | 2076 | 2266 | 2425 |
| <b>199</b> | 8650 | 951  | 1478 | 1850 | 2082 | 2273 | 2432 |
| <b>200</b> | 8700 | 954  | 1482 | 1856 | 2088 | 2280 | 2440 |
| <b>201</b> | 8750 | 956  | 1487 | 1862 | 2094 | 2287 | 2447 |
| <b>202</b> | 8800 | 959  | 1491 | 1868 | 2100 | 2294 | 2455 |
| <b>203</b> | 8850 | 962  | 1496 | 1873 | 2107 | 2300 | 2462 |
| <b>204</b> | 8900 | 964  | 1500 | 1879 | 2113 | 2307 | 2470 |
| <b>205</b> | 8950 | 967  | 1505 | 1885 | 2119 | 2314 | 2477 |
| <b>206</b> | 9000 | 970  | 1509 | 1891 | 2125 | 2321 | 2484 |
| <b>207</b> | 9050 | 973  | 1514 | 1896 | 2131 | 2328 | 2492 |
| <b>208</b> | 9100 | 975  | 1517 | 1901 | 2137 | 2334 | 2498 |
| <b>209</b> | 9150 | 977  | 1521 | 1905 | 2141 | 2339 | 2503 |
| <b>210</b> | 9200 | 979  | 1524 | 1909 | 2146 | 2344 | 2509 |
| <b>211</b> | 9250 | 982  | 1527 | 1914 | 2151 | 2349 | 2514 |
| <b>212</b> | 9300 | 984  | 1531 | 1918 | 2156 | 2354 | 2520 |
| <b>213</b> | 9350 | 986  | 1534 | 1922 | 2160 | 2359 | 2525 |
| <b>214</b> | 9400 | 988  | 1537 | 1926 | 2165 | 2365 | 2531 |
| <b>215</b> | 9450 | 990  | 1541 | 1930 | 2170 | 2370 | 2536 |
| <b>216</b> | 9500 | 993  | 1544 | 1935 | 2175 | 2375 | 2541 |
| <b>217</b> | 9550 | 995  | 1547 | 1939 | 2179 | 2380 | 2547 |
| <b>218</b> | 9600 | 997  | 1551 | 1943 | 2184 | 2385 | 2552 |
| <b>219</b> | 9650 | 999  | 1554 | 1947 | 2189 | 2390 | 2558 |
| <b>220</b> | 9700 | 1001 | 1557 | 1951 | 2194 | 2396 | 2563 |
| <b>221</b> | 9750 | 1003 | 1561 | 1956 | 2198 | 2401 | 2569 |
| <b>222</b> | 9800 | 1006 | 1564 | 1960 | 2203 | 2406 | 2574 |

|     |       |      |      |      |      |      |      |
|-----|-------|------|------|------|------|------|------|
| 223 | 9850  | 1008 | 1567 | 1964 | 2208 | 2411 | 2580 |
| 224 | 9900  | 1010 | 1571 | 1968 | 2213 | 2416 | 2585 |
| 225 | 9950  | 1012 | 1574 | 1972 | 2218 | 2421 | 2590 |
| 226 | 10000 | 1014 | 1577 | 1977 | 2222 | 2427 | 2596 |

227  
228 For gross monthly income between \$10,000 and \$20,000, add the amount of child support for  
229 \$10,000 to the following percentages of gross income above \$10,000:

|     |       |          |          |          |          |          |
|-----|-------|----------|----------|----------|----------|----------|
| 230 | ONE   | TWO      | THREE    | FOUR     | FIVE     | SIX      |
| 231 | CHILD | CHILDREN | CHILDREN | CHILDREN | CHILDREN | CHILDREN |
| 232 | 3.1%  | 5.1%     | 6.8%     | 7.8%     | 8.8%     | 9.5%     |

233  
234 For gross monthly income between \$20,000 and \$50,000, add the amount of child support for  
235 \$20,000 to the following percentages of gross income above \$20,000:

|     |       |          |          |          |          |          |
|-----|-------|----------|----------|----------|----------|----------|
| 236 | ONE   | TWO      | THREE    | FOUR     | FIVE     | SIX      |
| 237 | CHILD | CHILDREN | CHILDREN | CHILDREN | CHILDREN | CHILDREN |
| 238 | 2%    | 3.5%     | 5%       | 6%       | 6.9%     | 7.8%     |

239  
240 For gross monthly income over \$50,000, add the amount of child support for \$50,000 to the  
241 following percentages of gross income above \$50,000:

|     |       |          |          |          |          |          |
|-----|-------|----------|----------|----------|----------|----------|
| 242 | ONE   | TWO      | THREE    | FOUR     | FIVE     | SIX      |
| 243 | CHILD | CHILDREN | CHILDREN | CHILDREN | CHILDREN | CHILDREN |
| 244 | 1%    | 2%       | 3%       | 4%       | 5%       | 6%       |

245  
246 C. For purposes of this section, "gross income" means all income from all sources, and shall include,  
247 but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance  
248 pay, pensions, interest, trust income, annuities, capital gains, social security benefits except as listed  
249 below, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits,  
250 veterans' benefits, spousal support, rental income, gifts, prizes or awards.

251 If a parent's gross income includes disability insurance benefits, it shall also include any amounts  
252 paid to or for the child who is the subject of the order and derived by the child from the parent's  
253 entitlement to disability insurance benefits. To the extent that such derivative benefits are included in a  
254 parent's gross income, that parent shall be entitled to a credit against his or her ongoing basic child  
255 support obligation for any such amounts, and, if the amount of the credit exceeds the parent's basic child  
256 support obligations, the credit may be used to reduce arrearages.

257 Gross income shall be subject to deduction of reasonable business expenses for persons with income  
258 from self-employment, a partnership, or a closely held business. "Gross income" shall not include:

- 259 1. Benefits from public assistance and social services programs as defined in § 63.2-100;;  
260 2. Federal supplemental security income benefits;; ~~or~~  
261 3. Child support received; *or*

262 4. *Income received by the payor from secondary employment income not previously included in*  
263 *"gross income," where the payor obtained the income to discharge a child support arrearage established*  
264 *by a court or administrative order and the payor is paying the arrearage pursuant to the order.*  
265 *"Secondary employment income" includes but is not limited to income from an additional job, from*  
266 *self-employment, or from overtime employment. The cessation of such secondary income upon the*  
267 *payment of the arrearage shall not be the basis for a material change in circumstances upon which a*  
268 *modification of child support may be based.*

269 For purposes of this subsection: (i) spousal support received shall be included in gross income and  
270 spousal support paid shall be deducted from gross income when paid pursuant to an order or written  
271 agreement and (ii) one-half of any self-employment tax paid shall be deducted from gross income.

272 Where there is an existing court or administrative order or written agreement relating to the child or  
273 children of a party to the proceeding, who are not the child or children who are the subject of the  
274 present proceeding, then there is a presumption that there shall be deducted from the gross income of  
275 the party subject to such order or written agreement, the amount that the party is actually paying for the  
276 support of a child or children pursuant to such order or agreement.

277 Where a party to the proceeding has a natural or adopted child or children in the party's household  
278 or primary physical custody, and the child or children are not the subject of the present proceeding,  
279 there is a presumption that there shall be deducted from the gross income of that party the amount as  
280 shown on the Schedule of Monthly Basic Child Support Obligations contained in subsection B that  
281 represents that party's support obligation based solely on that party's income as being the total income  
282 available for the natural or adopted child or children in the party's household or primary physical

custody, who are not the subject of the present proceeding. Provided, however, that the existence of a party's financial responsibility for such a child or children shall not of itself constitute a material change in circumstances for modifying a previous order of child support in any modification proceeding. Any adjustment to gross income under this subsection shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child, as determined by the court.

In cases in which retroactive liability for support is being determined, the court or administrative agency may use the gross monthly income of the parties averaged over the period of retroactivity.

D. ~~Any extraordinary medical and dental expenses for treatment of the child or children shall be added to the basic child support obligation. For purposes of this section, extraordinary medical and dental expenses are uninsured expenses in excess of \$100 for a single illness or condition and shall include but not be limited to eyeglasses, prescription medication, prostheses, and mental health services whether provided by a social worker, psychologist, psychiatrist, or counselor. Except for good cause shown or the agreement of the parties, in addition to any other child support obligations established pursuant to this section, any child support order shall provide that the parents pay in proportion to their gross incomes, as used for calculating the monthly support obligation, any reasonable and necessary unreimbursed medical or dental expenses that are in excess of \$250 for any calendar year for each child who is the subject of the obligation. The method of payment of those expenses shall be contained in the support order. Each parent shall pay his respective share of expenses as those expenses are incurred. Any amount paid under this subsection shall not be adjusted by, nor added to, the child support calculated in accordance with subsection G. For the purposes of this section, medical or dental expenses shall include but not be limited to eyeglasses, prescription medication, prosthetics, orthodontics, and mental health or developmental disabilities services, including but not limited to services provided by a social worker, psychologist, psychiatrist, counselor, or therapist.~~

E. Any costs for health care coverage as defined in § 63.2-1900 and dental care coverage, when actually being paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whatever coverage the parent providing the coverage would otherwise have, shall be added to the basic child support obligation.

F. Any child-care costs incurred on behalf of the child or children due to employment of the custodial parent shall be added to the basic child support obligation. Child-care costs shall not exceed the amount required to provide quality care from a licensed source. When requested by the noncustodial parent, the court may require the custodial parent to present documentation to verify the costs incurred for child care under this subsection. Where appropriate, the court shall consider the willingness and availability of the noncustodial parent to provide child care personally in determining whether child-care costs are necessary or excessive. *Upon the request of either party, and upon a showing of the tax savings a party derives from child-care cost deductions or credits, the court shall factor actual tax consequences into its calculation of the child-care costs to be added to the basic child support obligation.*

G. 1. Sole custody support. The sole custody total monthly child support obligation shall be established by adding (i) the monthly basic child support obligation, as determined from the schedule contained in subsection B, (ii) ~~all extraordinary medical expenses,~~ (iii) costs for health care coverage to the extent allowable by subsection E, and ~~(iv)~~ (iii) work-related child-care costs and taking into consideration all the factors set forth in subsection B of § 20-108.1. The total monthly child support obligation shall be divided between the parents in the same proportion as their monthly gross incomes bear to their monthly combined gross income. The monthly obligation of each parent shall be computed by multiplying each parent's percentage of the parents' monthly combined gross income by the total monthly child support obligation.

However, the monthly obligation of the noncustodial parent shall be reduced by the cost for health care coverage to the extent allowable by subsection E when paid directly by the noncustodial parent. *Unreimbursed medical and dental expenses shall be calculated and allocated in accordance with subsection D.*

2. Split custody support. In cases involving split custody, the amount of child support to be paid shall be the difference between the amounts owed by each parent as a noncustodial parent, computed in accordance with subdivision 1, with the noncustodial parent owing the larger amount paying the difference to the other parent. *Unreimbursed medical and dental expenses shall be calculated and allocated in accordance with subsection D.*

For the purpose of this section and § 20-108.1, split custody shall be limited to those situations where each parent has physical custody of a child or children born of the parents, born of either parent and adopted by the other parent or adopted by both parents. For the purposes of calculating a child support obligation where split custody exists, a separate family unit exists for each parent, and child support for that family unit shall be calculated upon the number of children in that family unit who are

born of the parents, born of either parent and adopted by the other parent or adopted by both parents. Where split custody exists, a parent is a custodial parent to the children in that parent's family unit and is a noncustodial parent to the children in the other parent's family unit.

### 3. Shared custody support.

(a) Where a party has custody or visitation of a child or children for more than 90 days of the year, as such days are defined in subdivision G 3 (c), a shared custody child support amount based on the ratio in which the parents share the custody and visitation of any child or children shall be calculated in accordance with this subdivision. The presumptive support to be paid shall be the shared custody support amount, unless a party affirmatively shows that the sole custody support amount calculated as provided in subdivision G 1 is less than the shared custody support amount. If so, the lesser amount shall be the support to be paid. For the purposes of this subsection, the following shall apply:

(i) Income share. "Income share" means a parent's percentage of the combined monthly gross income of both parents. The income share of a parent is that parent's gross income divided by the combined gross incomes of the parties.

(ii) Custody share. "Custody share" means the number of days that a parent has physical custody, whether by sole custody, joint legal or joint residential custody, or visitation, of a shared child per year divided by the number of days in the year. The actual or anticipated "custody share" of the parent who has or will have fewer days of physical custody shall be calculated for a one-year period. The "custody share" of the other parent shall be presumed to be the number of days in the year less the number of days calculated as the first parent's "custody share." For purposes of this calculation, the year may begin on such date as is determined in the discretion of the court, and the day may begin at such time as is determined in the discretion of the court. For purposes of this calculation, a day shall be as defined in subdivision G 3 (c).

(iii) Shared support need. "Shared support need" means the presumptive guideline amount of needed support for the shared child or children calculated pursuant to subsection B of this section, for the combined gross income of the parties and the number of shared children, multiplied by 1.4.

(iv) Sole custody support. "Sole custody support" means the support amount determined in accordance with subdivision G 1.

(b) Support to be paid. The shared support need of the shared child or children shall be calculated pursuant to subdivision G 3 (a) (iii). This amount shall then be multiplied by the other parent's custody share. To that sum for each parent shall be added the other parent's cost of health care coverage to the extent allowable by subsection E, plus the other parent's work-related child-care costs to the extent allowable by subsection F. This total for each parent shall be multiplied by that parent's income share. The support amounts thereby calculated that each parent owes the other shall be subtracted one from the other and the difference shall be the shared custody support one parent owes to the other, with the payor parent being the one whose shared support is the larger. ~~Any extraordinary medical and dental expenses, to the extent allowable by subsection D, shall be shared directly by the parents in accordance with their income shares, and shall not be adjusted by the custody share. The parents shall pay their respective shares of these extraordinary medical expenses as they are incurred, and they are not added to each party's shared custody support owed to the other party. The method of payment of said allowable expenses shall be contained in the support order. When the shared support is compared to the sole custody support to determine which is the lesser support, pursuant to subdivision G 3 (a), the extraordinary medical expenses shall not enter into either calculation. Unreimbursed medical and dental expenses shall be calculated and allocated in accordance with subsection D.~~

(c) Definition of a day. For the purposes of this section, "day" means a period of 24 hours; however, where the parent who has the fewer number of overnight periods during the year has an overnight period with a child, but has physical custody of the shared child for less than 24 hours during such overnight period, there is a presumption that each parent shall be allocated one-half of a day of custody for that period.

(d) Minimum standards. Any calculation under this subdivision shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child. If the gross income of either party is equal to or less than 150 percent of the federal poverty level promulgated by the U.S. Department of Health and Human Services from time to time, then the shared custody support calculated pursuant to this subsection shall not be the presumptively correct support and the court may consider whether the sole custody support or the shared custody support is more just and appropriate.

(e) Support modification. When there has been an award of child support based on the shared custody formula and one parent consistently fails to exercise custody or visitation in accordance with the parent's custody share upon which the award was based, there shall be a rebuttable presumption that the support award should be modified.

(f) In the event that the shared custody support calculation indicates that the net support is to be paid

405 to the parent who would not be the parent receiving support pursuant to the sole custody calculation,  
406 then the shared support shall be deemed to be the lesser support.

407 H. The Secretary of Health and Human Resources shall ensure that the guideline set out in this  
408 section is reviewed by October 31, 2001, and every ~~three~~ *four* years thereafter, by the Child Support  
409 Guidelines Review Panel, consisting of 15 members that include four legislative members and 11  
410 nonlegislative citizen members. Members shall be appointed as follows: three members of the House  
411 Committee for Courts of Justice, upon the recommendation of the chairman of such committee, to be  
412 appointed by the Speaker of the House of Delegates in accordance with the principles of proportional  
413 representation contained in the Rules of the House of Delegates; one member of the Senate Committee  
414 for Courts of Justice, upon the recommendation of the chairman of such committee, to be appointed by  
415 the Senate Committee on Privileges and Elections; and one representative of a juvenile and domestic  
416 relations district court, one representative of a circuit court, one representative of the Department of  
417 Social Services' Division of Child Support Enforcement, three members of the Virginia State Bar, two  
418 custodial parents, two noncustodial parents, and one child advocate, upon the recommendation of the  
419 Secretary of Health and Human Resources, to be appointed by the Governor. The Panel shall determine  
420 the adequacy of the guideline for the determination of appropriate awards for the support of children by  
421 considering current research and data on the cost of and expenditures necessary for rearing children, and  
422 any other resources it deems relevant to such review. The Panel shall report its findings to the General  
423 Assembly as provided in the procedures of the Division of Legislative Automated Systems for the  
424 processing of legislative documents and reports before the General Assembly next convenes following  
425 such review.

426 Legislative members shall serve terms coincident with their terms of office. Nonlegislative citizen  
427 members shall serve at the pleasure of the Governor. All members may be reappointed. Appointments to  
428 fill vacancies, other than by expiration of a term, shall be made for the unexpired terms. Vacancies shall  
429 be filled in the same manner as the original appointments.

430 Legislative members shall receive such compensation as provided in § 30-19.12, and nonlegislative  
431 citizen members shall receive such compensation for the performance of their duties as provided in  
432 § 2.2-2813. All members shall be reimbursed for all reasonable and necessary expenses incurred in the  
433 performance of their duties as provided in §§ 2.2-2813 and 2.2-2825. Funding for the costs of  
434 compensation and expenses of the members shall be provided by the Department of Social Services.

435 The Department of Social Services shall provide staff support to the Panel. All agencies of the  
436 Commonwealth shall provide assistance to the Panel, upon request.

437 The chairman of the Panel shall submit to the Governor and the General Assembly a ~~triennial~~  
438 *quadrennial* executive summary of the interim activity and work of the Panel no later than the first day  
439 of 2005 regular session of the General Assembly and every ~~three~~ *four* years thereafter. The executive  
440 summary shall be submitted as provided in the procedures of the Division of Legislative Automated  
441 Systems for the processing of legislative documents and reports and shall be posted on the General  
442 Assembly's website.