

# 1998 SESSION

INTRODUCED

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SB586

988513236

## SENATE BILL NO. 586

Offered January 26, 1998

*A BILL to amend and reenact § 20-108.2 of the Code of Virginia, relating to child support; child care credits; tax implications.*

Patrons—Forbes, Quayle, Schrock, Trumbo and Williams; Delegate: Griffith

Referred to the Committee for Courts of Justice

### 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.

A. There shall be a rebuttable presumption in any judicial or administrative proceeding for child support under this title or Title 16.1 or 63.1, 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 13 (§ 63.1-249 et seq.) of Title 63.1 and subject to the provisions of § 63.1-264.2.

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, where the combined monthly gross income is less than \$599, the presumptive child support obligation shall be \$65 per month. "Number of children" shall mean 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 INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX 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

<b>57</b>	900	182	281	286	289	292	295
<b>58</b>							
<b>59</b>	950	189	292	315	318	322	325
<b>60</b>							
<b>61</b>	1000	196	304	344	348	351	355
<b>62</b>							
<b>63</b>	1050	203	315	373	377	381	385
<b>64</b>							
<b>65</b>	1100	210	326	402	406	410	415
<b>66</b>							
<b>67</b>	1150	217	337	422	435	440	445
<b>68</b>							
<b>69</b>	1200	225	348	436	465	470	475
<b>70</b>							
<b>71</b>	1250	232	360	451	497	502	507
<b>72</b>							
<b>73</b>	1300	241	373	467	526	536	542
<b>74</b>							
<b>75</b>	1350	249	386	483	545	570	576
<b>76</b>							
<b>77</b>	1400	257	398	499	563	605	611
<b>78</b>							
<b>79</b>	1450	265	411	515	581	633	645
<b>80</b>							
<b>81</b>	1500	274	426	533	602	656	680
<b>82</b>							
<b>83</b>	1550	282	436	547	617	672	714
<b>84</b>							
<b>85</b>	1600	289	447	560	632	689	737
<b>86</b>							
<b>87</b>	1650	295	458	573	647	705	754
<b>88</b>							
<b>89</b>	1700	302	468	587	662	721	772
<b>90</b>							
<b>91</b>	1750	309	479	600	676	738	789
<b>92</b>							
<b>93</b>	1800	315	488	612	690	752	805
<b>94</b>							
<b>95</b>	1850	321	497	623	702	766	819
<b>96</b>							
<b>97</b>	1900	326	506	634	714	779	834
<b>98</b>							
<b>99</b>	1950	332	514	645	727	793	848
<b>100</b>							
<b>101</b>	2000	338	523	655	739	806	862
<b>102</b>							
<b>103</b>	2050	343	532	666	751	819	877
<b>104</b>							
<b>105</b>	2100	349	540	677	763	833	891
<b>106</b>							
<b>107</b>	2150	355	549	688	776	846	905
<b>108</b>							
<b>109</b>	2200	360	558	699	788	860	920
<b>110</b>							
<b>111</b>	2250	366	567	710	800	873	934
<b>112</b>							
<b>113</b>	2300	371	575	721	812	886	948

<b>114</b>							
<b>115</b>	2350	377	584	732	825	900	963
<b>116</b>							
<b>117</b>	2400	383	593	743	837	913	977
<b>118</b>							
<b>119</b>	2450	388	601	754	849	927	991
<b>120</b>							
<b>121</b>	2500	394	610	765	862	940	1006
<b>122</b>							
<b>123</b>	2550	399	619	776	874	954	1020
<b>124</b>							
<b>125</b>	2600	405	627	787	886	967	1034
<b>126</b>							
<b>127</b>	2650	410	635	797	897	979	1048
<b>128</b>							
<b>129</b>	2700	415	643	806	908	991	1060
<b>130</b>							
<b>131</b>	2750	420	651	816	919	1003	1073
<b>132</b>							
<b>133</b>	2800	425	658	826	930	1015	1085
<b>134</b>							
<b>135</b>	2850	430	667	836	941	1027	1098
<b>136</b>							
<b>137</b>	2900	435	675	846	953	1039	1112
<b>138</b>							
<b>139</b>	2950	440	683	856	964	1052	1125
<b>140</b>							
<b>141</b>	3000	445	691	866	975	1064	1138
<b>142</b>							
<b>143</b>	3050	450	699	876	987	1076	1152
<b>144</b>							
<b>145</b>	3100	456	707	886	998	1089	1165
<b>146</b>							
<b>147</b>	3150	461	715	896	1010	1101	1178
<b>148</b>							
<b>149</b>	3200	466	723	906	1021	1114	1191
<b>150</b>							
<b>151</b>	3250	471	732	917	1032	1126	1205
<b>152</b>							
<b>153</b>	3300	476	740	927	1044	1139	1218
<b>154</b>							
<b>155</b>	3350	481	748	937	1055	1151	1231
<b>156</b>							
<b>157</b>	3400	486	756	947	1067	1164	1245
<b>158</b>							
<b>159</b>	3450	492	764	957	1078	1176	1258
<b>160</b>							
<b>161</b>	3500	497	772	967	1089	1189	1271
<b>162</b>							
<b>163</b>	3550	502	780	977	1101	1201	1285
<b>164</b>							
<b>165</b>	3600	507	788	987	1112	1213	1298
<b>166</b>							
<b>167</b>	3650	512	797	997	1124	1226	1311
<b>168</b>							
<b>169</b>	3700	518	806	1009	1137	1240	1326

<b>170</b>							
<b>171</b>	3750	524	815	1020	1150	1254	1342
<b>172</b>							
<b>173</b>	3800	530	824	1032	1163	1268	1357
<b>174</b>							
<b>175</b>	3850	536	834	1043	1176	1283	1372
<b>176</b>							
<b>177</b>	3900	542	843	1055	1189	1297	1387
<b>178</b>							
<b>179</b>	3950	547	852	1066	1202	1311	1402
<b>180</b>							
<b>181</b>	4000	553	861	1078	1214	1325	1417
<b>182</b>							
<b>183</b>	4050	559	871	1089	1227	1339	1432
<b>184</b>							
<b>185</b>	4100	565	880	1101	1240	1353	1448
<b>186</b>							
<b>187</b>	4150	571	889	1112	1253	1367	1463
<b>188</b>							
<b>189</b>	4200	577	898	1124	1266	1382	1478
<b>190</b>							
<b>191</b>	4250	583	907	1135	1279	1396	1493
<b>192</b>							
<b>193</b>	4300	589	917	1147	1292	1410	1508
<b>194</b>							
<b>195</b>	4350	594	926	1158	1305	1424	1523
<b>196</b>							
<b>197</b>	4400	600	935	1170	1318	1438	1538
<b>198</b>							
<b>199</b>	4450	606	944	1181	1331	1452	1553
<b>200</b>							
<b>201</b>	4500	612	954	1193	1344	1467	1569
<b>202</b>							
<b>203</b>	4550	618	963	1204	1357	1481	1584
<b>204</b>							
<b>205</b>	4600	624	972	1216	1370	1495	1599
<b>206</b>							
<b>207</b>	4650	630	981	1227	1383	1509	1614
<b>208</b>							
<b>209</b>	4700	635	989	1237	1395	1522	1627
<b>210</b>							
<b>211</b>	4750	641	997	1247	1406	1534	1641
<b>212</b>							
<b>213</b>	4800	646	1005	1257	1417	1546	1654
<b>214</b>							
<b>215</b>	4850	651	1013	1267	1428	1558	1667
<b>216</b>							
<b>217</b>	4900	656	1021	1277	1439	1570	1679
<b>218</b>							
<b>219</b>	4950	661	1028	1286	1450	1582	1692
<b>220</b>							
<b>221</b>	5000	666	1036	1295	1460	1593	1704
<b>222</b>							
<b>223</b>	5050	671	1043	1305	1471	1605	1716
<b>224</b>							
<b>225</b>	5100	675	1051	1314	1481	1616	1728
<b>226</b>							

227	5150	680	1058	1323	1492	1628	1741
228							
229	5200	685	1066	1333	1502	1640	1753
230							
231	5250	690	1073	1342	1513	1651	1765
232							
233	5300	695	1081	1351	1524	1663	1778
234							
235	5350	700	1088	1361	1534	1674	1790
236							
237	5400	705	1096	1370	1545	1686	1802
238							
239	5450	710	1103	1379	1555	1697	1815
240							
241	5500	714	1111	1389	1566	1709	1827
242							
243	5550	719	1118	1398	1576	1720	1839
244							
245	5600	724	1126	1407	1587	1732	1851
246							
247	5650	729	1133	1417	1598	1743	1864
248							
249	5700	734	1141	1426	1608	1755	1876
250							
251	5750	739	1148	1435	1619	1766	1888
252							
253	5800	744	1156	1445	1629	1778	1901
254							
255	5850	749	1163	1454	1640	1790	1913
256							
257	5900	753	1171	1463	1650	1801	1925
258							
259	5950	758	1178	1473	1661	1813	1937
260							
261	6000	763	1186	1482	1672	1824	1950
262							
263	6050	768	1193	1491	1682	1836	1962
264							
265	6100	773	1201	1501	1693	1847	1974
266							
267	6150	778	1208	1510	1703	1859	1987
268							
269	6200	783	1216	1519	1714	1870	1999
270							
271	6250	788	1223	1529	1724	1882	2011
272							
273	6300	792	1231	1538	1735	1893	2023
274							
275	6350	797	1238	1547	1745	1905	2036
276							
277	6400	802	1246	1557	1756	1916	2048
278							
279	6450	807	1253	1566	1767	1928	2060
280							
281	6500	812	1261	1575	1777	1940	2073
282							

<b>283</b>	6550	816	1267	1583	1786	1949	2083
<b>284</b>							
<b>285</b>	6600	820	1272	1590	1794	1957	2092
<b>286</b>							
<b>287</b>	6650	823	1277	1597	1801	1965	2100
<b>288</b>							
<b>289</b>	6700	827	1283	1604	1809	1974	2109
<b>290</b>							
<b>291</b>	6750	830	1288	1610	1817	1982	2118
<b>292</b>							
<b>293</b>	6800	834	1293	1617	1824	1990	2127
<b>294</b>							
<b>295</b>	6850	837	1299	1624	1832	1999	2136
<b>296</b>							
<b>297</b>	6900	841	1304	1631	1839	2007	2145
<b>298</b>							
<b>299</b>	6950	845	1309	1637	1847	2016	2154
<b>300</b>							
<b>301</b>	7000	848	1315	1644	1855	2024	2163
<b>302</b>							
<b>303</b>	7050	852	1320	1651	1862	2032	2172
<b>304</b>							
<b>305</b>	7100	855	1325	1658	1870	2041	2181
<b>306</b>							
<b>307</b>	7150	859	1331	1665	1878	2049	2190
<b>308</b>							
<b>309</b>	7200	862	1336	1671	1885	2057	2199
<b>310</b>							
<b>311</b>	7250	866	1341	1678	1893	2066	2207
<b>312</b>							
<b>313</b>	7300	870	1347	1685	1900	2074	2216
<b>314</b>							
<b>315</b>	7350	873	1352	1692	1908	2082	2225
<b>316</b>							
<b>317</b>	7400	877	1358	1698	1916	2091	2234
<b>318</b>							
<b>319</b>	7450	880	1363	1705	1923	2099	2243
<b>320</b>							
<b>321</b>	7500	884	1368	1712	1931	2108	2252
<b>322</b>							
<b>323</b>	7550	887	1374	1719	1938	2116	2261
<b>324</b>							
<b>325</b>	7600	891	1379	1725	1946	2124	2270
<b>326</b>							
<b>327</b>	7650	895	1384	1732	1954	2133	2279
<b>328</b>							
<b>329</b>	7700	898	1390	1739	1961	2141	2288
<b>330</b>							
<b>331</b>	7750	902	1395	1746	1969	2149	2297
<b>332</b>							
<b>333</b>	7800	905	1400	1753	1977	2158	2305
<b>334</b>							
<b>335</b>	7850	908	1405	1758	1983	2164	2313
<b>336</b>							
<b>337</b>	7900	910	1409	1764	1989	2171	2320
<b>338</b>							
<b>339</b>	7950	913	1414	1770	1995	2178	2328

<b>340</b>							
<b>341</b>	8000	916	1418	1776	2001	2185	2335
<b>342</b>							
<b>343</b>	8050	918	1423	1781	2007	2192	2343
<b>344</b>							
<b>345</b>	8100	921	1428	1787	2014	2198	2350
<b>346</b>							
<b>347</b>	8150	924	1432	1793	2020	2205	2357
<b>348</b>							
<b>349</b>	8200	927	1437	1799	2026	2212	2365
<b>350</b>							
<b>351</b>	8250	929	1441	1804	2032	2219	2372
<b>352</b>							
<b>353</b>	8300	932	1446	1810	2038	2226	2380
<b>354</b>							
<b>355</b>	8350	935	1450	1816	2045	2232	2387
<b>356</b>							
<b>357</b>	8400	937	1455	1822	2051	2239	2395
<b>358</b>							
<b>359</b>	8450	940	1459	1827	2057	2246	2402
<b>360</b>							
<b>361</b>	8500	943	1464	1833	2063	2253	2410
<b>362</b>							
<b>363</b>	8550	945	1468	1839	2069	2260	2417
<b>364</b>							
<b>365</b>	8600	948	1473	1845	2076	2266	2425
<b>366</b>							
<b>367</b>	8650	951	1478	1850	2082	2273	2432
<b>368</b>							
<b>369</b>	8700	954	1482	1856	2088	2280	2440
<b>370</b>							
<b>371</b>	8750	956	1487	1862	2094	2287	2447
<b>372</b>							
<b>373</b>	8800	959	1491	1868	2100	2294	2455
<b>374</b>							
<b>375</b>	8850	962	1496	1873	2107	2300	2462
<b>376</b>							
<b>377</b>	8900	964	1500	1879	2113	2307	2470
<b>378</b>							
<b>379</b>	8950	967	1505	1885	2119	2314	2477
<b>380</b>							
<b>381</b>	9000	970	1509	1891	2125	2321	2484
<b>382</b>							
<b>383</b>	9050	973	1514	1896	2131	2328	2492
<b>384</b>							
<b>385</b>	9100	975	1517	1901	2137	2334	2498
<b>386</b>							
<b>387</b>	9150	977	1521	1905	2141	2339	2503
<b>388</b>							
<b>389</b>	9200	979	1524	1909	2146	2344	2509
<b>390</b>							
<b>391</b>	9250	982	1527	1914	2151	2349	2514
<b>392</b>							
<b>393</b>	9300	984	1531	1918	2156	2354	2520
<b>394</b>							
<b>395</b>	9350	986	1534	1922	2160	2359	2525

396							
397	9400	988	1537	1926	2165	2365	2531
398							
399	9450	990	1541	1930	2170	2370	2536
400							
401	9500	993	1544	1935	2175	2375	2541
402							
403	9550	995	1547	1939	2179	2380	2547
404							
405	9600	997	1551	1943	2184	2385	2552
406							
407	9650	999	1554	1947	2189	2390	2558
408							
409	9700	1001	1557	1951	2194	2396	2563
410							
411	9750	1003	1561	1956	2198	2401	2569
412							
413	9800	1006	1564	1960	2203	2406	2574
414							
415	9850	1008	1567	1964	2208	2411	2580
416							
417	9900	1010	1571	1968	2213	2416	2585
418							
419	9950	1012	1574	1972	2218	2421	2590
420							
421	10000	1014	1577	1977	2222	2427	2596
422							
423							

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

ONE	TWO	THREE	FOUR	FIVE	SIX
CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
3.1%	5.1%	6.8%	7.8%	8.8%	9.5%

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

ONE	TWO	THREE	FOUR	FIVE	SIX
CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
2%	3.5%	5%	6%	6.9%	7.8%

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

ONE	TWO	THREE	FOUR	FIVE	SIX
CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN

1%                      2%                      3%                      4%                      5%                      6%

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

Gross income shall be subject to deduction of reasonable business expenses for persons with income from self-employment, a partnership, or a closely held business. "Gross income" shall not include benefits from public assistance programs as defined in § 63.1-87, federal supplemental security income benefits, or child support received. For purposes of this subsection, spousal support included in gross income shall be limited to spousal support paid pursuant to a pre-existing order or written agreement and spousal support shall be deducted from the gross income of the payor when paid pursuant to a pre-existing order or written agreement between the parties to the present proceeding.

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.

E. Any costs for health care coverage as defined in § 63.1-250, 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~~ Net child care costs incurred due to employment, job searching, or reasonably necessary education or training for employment of either parent shall be added to the basic child support obligation and shall be apportioned between the parents based upon each parent's income share. ~~Child-care costs shall not exceed~~ "Net child care costs" means the actual cost of child care, not to exceed the amount required to provide quality care from a licensed source, less any applicable child care tax credits.

*F1. In any proceeding under this title, Title 16.1, or Title 63.1 on the issue of determining child support, the court or agency shall consider the value of the tax exemptions and credits for the parties' dependent children and the financial support provided by each parent. The court or agency shall allocate the tax benefits of the exemptions and credits between the parents proportionate to their incomes or, in the alternative, order the custodial parent to release or sign over to the noncustodial parent the exemption or credit for one or more of the children on an annual or rotating basis.*

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.

G. 1. Except in cases involving split custody or shared custody, a 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 of this section, (ii) all extraordinary medical expenses, (iii) costs for health care coverage to the extent allowable by subsection E, and (iv) 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.

2. 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 of this subsection, with the noncustodial parent owing the larger amount paying the difference to the other parent.

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

514 support for that family unit shall be calculated upon the number of children in that family unit who are  
515 born of the parents, born of either parent and adopted by the other parent or adopted by both parents.  
516 Where split custody exists, a parent is a custodial parent to the children in that parent's family unit and  
517 is a noncustodial parent to the children in the other parent's family unit.

518 3. In cases involving shared custody, the amount of child support to be paid is the difference  
519 between the amounts owed by each parent to the other parent, with the parent owing the larger amount  
520 paying the difference to the other parent.

521 To compute the monthly amount to be paid by one parent to the other parent, the following  
522 calculations shall be made:

523 (a) The "basic child support obligation" of each parent shall be the "total shared support" multiplied  
524 by the other parent's "custody share." The "total shared support" of both parties equals statutory  
525 guideline amount determined pursuant to subsection B for the combined income of the parties and the  
526 number of shared children multiplied by 1.25. A parent's "custody share" equals the number of days that  
527 parent has physical custody of a shared child per year divided by the number of days in the year.

528 (b) To each parent's "basic child support obligation" shall be added the other parent's costs of health  
529 care coverage, to the extent allowable by subsection E, and the other parent's work-related child care  
530 costs to the extent allowable by subsection F.

531 (c) The obligation of each parent to the other shall be then computed by multiplying each parent's  
532 percentage of the parents' monthly combined gross income by the support obligation obtained in  
533 subdivision G 3 (b).

534 The shared custody rules set forth herein apply when each parent has physical custody of a child or  
535 children born of the parties, born of either parent and adopted by the other parent, or adopted by both  
536 parents, for more than 110 days of the year. Any calculation under this subdivision shall not create or  
537 reduce a support obligation to an amount which seriously impairs the custodial parent's ability to  
538 maintain minimal adequate housing and provide other basic necessities for the child.

539 H. The Secretary of Health and Human Resources shall ensure that the guideline set out in this  
540 section is reviewed by July 1, 1990, and every four years thereafter, by a panel which includes  
541 representatives of the courts, the executive branch, the General Assembly, the bar, custodial and  
542 noncustodial parents and child advocates. The panel shall determine the adequacy of the guideline for  
543 the determination of appropriate awards for the support of children by considering current research and  
544 data on the cost of and expenditures necessary for rearing children, and any other resources it deems  
545 relevant to such review. The panel shall report its findings to the General Assembly before it next  
546 convenes following such review.