

## INSTRUCTIONS FOR CHILD SUPPORT GUIDELINES WORKSHEET

1. **Citations:** All parenthetical references are to specific sections and subsections of N.D. Admin. Code ch. 75-02-04.1.
2. **Schedules:** The base worksheet is supplemented by schedules to permit the computation of specific elements of the guidelines. The schedules are as follows:
  - Schedule 1: Hypothetical Federal and State Income Tax
  - Schedule 2: Health Insurance
  - Schedule A: Imputed Income
  - Schedule B: Self-Employment Income
  - Schedule C: Multiple Families
  - Schedule D: Adjustment for Extended Parenting Time
  - Schedule E: Foster Care
3. **Advisory:** The worksheet and accompanying schedules are designed to be tools to assist in the implementation of the child support guidelines. They are not part of the Administrative Code, nor are they intended as substitutes for detailed analysis and working knowledge of the guidelines in determining the correct amount of child support.

**CHILD SUPPORT GUIDELINES  
WORKSHEET  
(N.D. Admin. Code ch. 75-02-04.1)**

OBLIGOR: \_\_\_\_\_

OBLIGEE: \_\_\_\_\_

**1. GROSS ANNUAL EMPLOYMENT INCOME:**

Actual..... \_\_\_\_\_  
Source of financial data used; e.g., tax return,  
pay stubs, etc..... \_\_\_\_\_  
\_\_\_\_\_  
Imputed (from Schedule A)..... \_\_\_\_\_  
**Total gross annual employment income**..... \_\_\_\_\_

**2. OTHER GROSS ANNUAL INCOME:**

Children's Benefits -01(3)&(4) ..... \_\_\_\_\_  
Military Subsistence -01(4) ..... \_\_\_\_\_  
Spousal Support (Alimony) -01(4) ..... \_\_\_\_\_  
Unemployment/Workers' Comp. Benefits -01(4) ..... \_\_\_\_\_  
Social Security Benefits -01(4) ..... \_\_\_\_\_  
Pensions/Veterans' Benefits/Retirement Income -01(4) ..... \_\_\_\_\_  
Refundable Tax Credits -01(4) ..... \_\_\_\_\_  
Dividends and Interest -01(4) ..... \_\_\_\_\_  
In-kind Income -01(4)&(5)..... \_\_\_\_\_  
Other..... \_\_\_\_\_  
**Total other gross annual income**..... \_\_\_\_\_

**3. ANNUAL NET INCOME FROM SELF-EMPLOYMENT (from Schedule B)** \_\_\_\_\_

**4. TOTAL GROSS ANNUAL INCOME (total of Lines 1, 2 and 3)**..... \_\_\_\_\_

**5. ANNUAL DEDUCTIONS:**

Federal income tax obligation  
(from Schedule 1) -01(6)(a) ..... \_\_\_\_\_  
State income tax obligation  
(from Schedule 1) -01(6)(b) ..... \_\_\_\_\_  
FICA/Medicare/RRTA -01(6)(c) ..... \_\_\_\_\_  
Self-employment tax -01(6)(c) ..... \_\_\_\_\_  
Health insurance for children  
(from Schedule 2) -01(6)(d) ..... \_\_\_\_\_  
Other medical expenses for children -01(6)(e) ..... \_\_\_\_\_  
Required union dues and occupational license  
fees -01(6)(f)..... \_\_\_\_\_  
Required retirement contributions -01(6)(g)..... \_\_\_\_\_  
Required employee expenses -01(6)(h)&(i)..... \_\_\_\_\_  
**Total annual deductions**..... \_\_\_\_\_

**6. TOTAL NET ANNUAL INCOME (Line 4 less Line 5)** ..... \_\_\_\_\_

**7. TOTAL NET MONTHLY INCOME (Line 6 ÷ 12) .....** \_\_\_\_\_

**GUIDELINES APPLICATION:**

Number of children for whom support is being determined .....

Support amount from guidelines -10.....

Split parental rights and responsibilities -03\* or equal residential responsibility for some, but not all, children -08.2\*

- 1. Support obligation due from obligor ....
  - 2. Support obligation due from obligee ...
  - 3. Offset amount .....
- (Subtract the lesser obligation from the greater obligation (Lines 1 and 2))

Equal residential responsibility for the child, or when there are multiple children, for all children -08.2\*

- 1. Support obligation due from obligor ....
  - 2. Support obligation due from obligee ...
  - 3. Offset amount .....
- (Subtract the lesser obligation from the greater obligation (Lines 1 and 2))

\*Split parental rights and responsibilities means the parents have more than one child in common and each parent has physical custody of or primary residential responsibility for at least one child. Equal residential responsibility means each parent has residential responsibility for their child or children for an equal amount of time as determined by the court. In situations involving split parental rights and responsibilities or equal residential responsibility, each parent is both obligee and obligor. Accordingly, a separate worksheet must be completed for each parent.

Multiple families (Schedule C) .....

Extended parenting time (Schedule D).....

Foster Care (Schedule E).....

**CHILD SUPPORT AMOUNT .....** \_\_\_\_\_

**Date calculation completed:**

**Comments:**

**CHILD SUPPORT GUIDELINES**  
**SCHEDULE 1 – HYPOTHETICAL FEDERAL AND STATE INCOME TAX**  
**(N.D. Admin. Code § 75-02-04.1-01(6)(a) and (b))**

OBLIGOR: \_\_\_\_\_  
OBLIGEE: \_\_\_\_\_

This schedule is for use in determining the hypothetical federal and state income tax deductions from gross income.

**Federal -01(6)(a)**

1. Total gross annual income..... \_\_\_\_\_
2. Amount of Line 1 not subject to income tax per IRC ..... \_\_\_\_\_
3. Amount of deductions allowed in arriving at “adjusted gross income” per IRC (i.e., from 2022 1040 form, line 10)..... \_\_\_\_\_
4. Total of Line 2 plus Line 3 ..... \_\_\_\_\_
5. Gross annual income subject to hypothetical federal income tax (Line 1 – Line 4)..... \_\_\_\_\_
6. Deduction: Standard deduction (tax filing status of single) ..... \_\_\_\_\_
7. Line 5 less Line 6 ..... \_\_\_\_\_
8. Apply Line 7 to tax tables for a single individual ..... \_\_\_\_\_

LINE 8 AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL FEDERAL INCOME TAX OBLIGATION. RECORD AMOUNT ON THE WORKSHEET, PAGE 1.

**State -01(6)(b)**

Line 8 from above X .11 ..... \_\_\_\_\_

THIS AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL STATE INCOME TAX OBLIGATION. RECORD AMOUNT ON THE WORKSHEET, PAGE 1.

**CHILD SUPPORT GUIDELINES**  
**SCHEDULE 2 – HEALTH INSURANCE**  
**(N.D. Admin. Code § 75-02-04.1-01(6)(d))**

OBLIGOR: \_\_\_\_\_  
 OBLIGEE: \_\_\_\_\_

This schedule is for use in determining the deduction from gross income for health insurance premiums, when applicable. In this context, “health insurance premiums” include premiums for dental and vision insurance. If the cost of single coverage for the obligor and the number of persons associated with the premium payment are known, complete Section 1 only. If the cost of single coverage for the obligor is not known, complete Section 2 only.

**Section 1:** This section is for use in determining the deduction from gross income for health insurance premiums if the cost of single coverage for the obligor and the number of persons associated with the premium payment are known. (-01(6)(d)(1))

- 1. Premium payment ..... \_\_\_\_\_
- 2. Cost of single coverage for the obligor ..... \_\_\_\_\_
- 3. Line 1 less Line 2..... \_\_\_\_\_
- 4. Total number of persons, exclusive of obligor, associated with premium payment..... \_\_\_\_\_
- 5. Line 3 ÷ Line 4 ..... \_\_\_\_\_
- 6. Number of insured children for whom support is being sought..... \_\_\_\_\_
- 7. Line 5 X Line 6..... \_\_\_\_\_

LINE 7 AMOUNT IS THE DEDUCTION FOR HEALTH INSURANCE PREMIUMS. RECORD AMOUNT FROM LINE 7 ON THE WORKSHEET, PAGE 1.

**Section 2:** This section is for use in determining the deduction from gross income for health insurance premiums if the cost of single coverage for the obligor is not known. (-01(6)(d)(2))

- 1. Premium payment ..... \_\_\_\_\_
- 2. Total number of persons covered ..... \_\_\_\_\_
- 3. Line 1 ÷ Line 2 ..... \_\_\_\_\_
- 4. Number of insured children for whom support is being sought..... \_\_\_\_\_
- 5. Line 3 X Line 4..... \_\_\_\_\_

LINE 5 AMOUNT IS THE DEDUCTION FOR HEALTH INSURANCE PREMIUMS. RECORD AMOUNT FROM LINE 5 ON THE WORKSHEET, PAGE 1.

**CHILD SUPPORT GUIDELINES  
SCHEDULE A - IMPUTED INCOME  
(N.D. Admin. Code § 75-02-04.1-07)**

OBLIGOR: \_\_\_\_\_  
OBLIGEE: \_\_\_\_\_

This schedule is for use when employment income must be imputed to the obligor who is unemployed or underemployed. Presumption of underemployment exists if the obligor's gross income from earnings is less than the greater of 167 times the federal hourly minimum wage or 60% of statewide average earnings for persons with similar work history and occupational qualifications. A source of information for data to use in imputing income is "Employment and Wages by Occupation," a publication by Job Service of North Dakota that contains wage and salary information by region and select cities. The publication is available on the Job Service website and is updated annually.

**1. Statewide average earnings:** ..... \_\_\_\_\_  
Occupation: \_\_\_\_\_  
Source: \_\_\_\_\_  
\_\_\_\_\_

**2. Imputed income – general rule: -07(3)**

a. 167 X federal minimum wage ..... X 12 = \_\_\_\_\_  
(\$7.25 per hour .....\$1,211)

b. .6 X statewide average earnings as  
determined in #1 above ..... X 12 = \_\_\_\_\_

c. .9 X obligor's greatest average gross  
monthly earnings in any 12 consecutive  
months included in the current calendar  
year and two previous calendar years  
..... X 12= \_\_\_\_\_

Greatest of a through c:..... \_\_\_\_\_

**Less:** Actual gross annual earnings ..... \_\_\_\_\_

**Presumed Imputed Annual Income:**..... \_\_\_\_\_

- 3. Obligor noncooperation in establishment or review proceedings: -07(6)**  
 In proceedings to establish or review a child support obligation, if the obligor fails to furnish reliable information on income and if that information cannot be reasonably obtained from other sources, income is imputed at the greatest of:
- a. 167 X federal minimum wage ..... \_\_\_\_\_ X 12 = \_\_\_\_\_  
 (\$7.25 per hour .....\$1,211)
  - b. 1.0 X statewide average earnings as  
 determined in #1 above ..... \_\_\_\_\_ X 12 = \_\_\_\_\_
  - c. 1.0 X obligor's greatest average gross  
 monthly earnings in any 12 consecutive  
 months included in the current calendar  
 year and two previous calendar years ..... \_\_\_\_\_ X 12 = \_\_\_\_\_
- 4. Exceptions:** Review subsections 4, 5, and 7 of section 75-02-04.1-07 for other exceptions to the imputation of income based on the general rule above.

**CHILD SUPPORT GUIDELINES**  
**SCHEDULE B - SELF-EMPLOYMENT INCOME**  
**(N.D. Admin. Code § 75-02-04.1-05)**

OBLIGOR: \_\_\_\_\_  
OBLIGEE: \_\_\_\_\_

This schedule is for use in determining net income from self-employment. Self-employment means employment in one or more related activities that results in an obligor earning income from any business organization or entity which the obligor is able to directly or indirectly control to a significant extent. It also includes any activity that generates income from rental property, royalties, business gains, partnerships, trusts, corporations, and any other organization or entity regardless of form and regardless of whether such activity would be considered self-employment activity under the Internal Revenue Code.

Name of business/description of self-employment activity to which this schedule relates:

\_\_\_\_\_

**TOTAL INCOME**

Tax year from IRS 1040 form      \_\_\_\_\_

1. Total income -05(1) (This amount is taken from either a tax return or from a profit and loss statement. If it is taken from a tax return, use the "total income" line on the IRS form 1040; i.e., line 9 of 2022 tax return.) \_\_\_\_\_

**DEDUCTIONS**

2. Amount of total income that is not the obligor's income -05(1)(a)(1) \_\_\_\_\_

3. Amount of total income that does not come from this self-employment -05(1)(a)(1) \_\_\_\_\_

4. Amount of income from partnership or S corporation over which obligor does not have significant control that has not been distributed -05(1)(a)(2) \_\_\_\_\_

5. Total deductions (total of lines 2 through 4) \_\_\_\_\_

**ADDITIONS**

6. Business expenses attributable to the obligor or a member of the obligor's household for benefits, pensions, profit-sharing plans -05(1)(b)(1) \_\_\_\_\_

7. Payments to household member to extent payment exceeds fair market value of services -05(1)(b)(2) \_\_\_\_\_

8. Income from C corporation over which obligor has significant control -05(1)(b)(3):

8a. C corporation taxable income \_\_\_\_\_

8b. C corporation federal income tax \_\_\_\_\_

8c. Line 8a less line 8b \_\_\_\_\_

8d. Obligor's ownership interest x .70 \_\_\_\_\_

8e. Line 8c x line 8d \_\_\_\_\_

9. Total additions (total of lines 6, 7, and 8e) \_\_\_\_\_

**ANNUAL NET INCOME FROM SELF-EMPLOYMENT**

10. Annual net income from self-employment ((line 1 - line 5) + line 9) \_\_\_\_\_

**Note:** When dealing with self-employment income, the guidelines contemplate a calculation of up to a 5-year average of self-employment income to account for the significant changes that may occur in the business.

Are multiple years being calculated: \_\_\_\_ yes \_\_\_\_ no

If yes, complete the following calculation:

1. Total net income from self-employment for all years being averaged i.e. total of line 10 amounts for all years being averaged.... \_\_\_\_\_
2. Number of years being averaged..... \_\_\_\_\_
3. Average annual net income from self-employment (line 1 ÷ line 2) \_\_\_\_\_

If Line 3 is a positive number, enter the amount onto the worksheet, line 3.

**Note:** If there are multiple self-employment activities, income from each activity must be calculated and averaged separately. Thus, a separate Schedule B must be completed for each activity.

**Treatment of self-employment losses**

If the result of averaging the self-employment income is a loss, if the self-employment activity is not a hobby, and if there is other income not related to the self-employment activity that produced the loss, the self-employment loss may be used to reduce the other income in certain circumstances. If applicable, complete either Section 1 **or** Section 2 to determine if self-employment losses may be used to reduce other income.

If less than three years were averaged, complete Section 1 only. If three, four, or five years were averaged, complete Section 2 only.

**Section 1:** This section is for use if less than three years were averaged. -05(6)

- 1. Monthly gross income..... \_\_\_\_\_
- 2. One-twelfth of average annual self-employment loss..... \_\_\_\_\_
- 3. Line 1 less line 2..... \_\_\_\_\_

Self-employment loss may be used to reduce other income only if amount on line 3 equals or exceeds the greatest of:

- a. 167 times federal minimum wage..... \_\_\_\_\_  
(\$7.25 per hour . . . \$1,211)
- b. .6 times statewide average earnings for persons with similar work history and occupational qualifications ..... \_\_\_\_\_
- c. .8 times obligor's greatest average gross monthly earnings, calculated without using self-employment losses, in any 12 consecutive months included in the current calendar year and the two previous calendar years ..... \_\_\_\_\_

If loss is allowable, enter amount from line 3 onto the worksheet, line 3.

**Section 2:** This section is for use if three, four, or five years were averaged. -05(7)

- 1. When three or more years were averaged, were losses calculated for more than 40% of those years?  
 yes       no

If the answer to line 1 is yes, STOP. The self-employment loss may not be used to reduce other income. If the answer to line 1 is no, continue with analysis.

- 2. Monthly gross income..... \_\_\_\_\_
- 3. One-twelfth of average annual self-employment loss..... \_\_\_\_\_
- 4. Line 2 less line 3..... \_\_\_\_\_

Self-employment loss may be used to reduce other income only if amount on line 4 equals or exceeds the greatest of:

- a. 167 times federal minimum wage..... \_\_\_\_\_  
(\$7.25 per hour . . . . \$1,211)
  
- b. .6 times statewide average earnings for persons with similar work history and occupational qualifications..... \_\_\_\_\_
  
- c. .9 times obligor's greatest average gross monthly earnings, calculated without using self-employment losses, in any 12 consecutive months included in the current calendar year and the two previous calendar years ..... \_\_\_\_\_

If loss is allowable, enter amount from line 4 onto the worksheet, line 3.

**CHILD SUPPORT GUIDELINES  
SCHEDULE C - MULTIPLE FAMILIES  
(N.D. Admin. Code §§ 75-02-04.1-06 and 75-02-04.1-06.1)**

OBLIGOR: \_\_\_\_\_  
OBLIGEE: \_\_\_\_\_

**This schedule is for use in determining the support amount where the obligor owes duties of support payable to two or more obligees (complete Part 2 only), or owes a duty of support to a child living with the obligor who is not also the child of the obligee and also owes a duty of support payable to at least one obligee (complete Parts 1 and 2).**

**Part 1:** This part is for use in determining the deduction from net income for the cost of supporting a child living with the obligor. -06

1. Obligor's net monthly income (from Worksheet Line 7)..... \_\_\_\_\_
2. Total number of children living with the obligor  
(not including stepchildren)..... \_\_\_\_\_
3. Apply Lines 1 and 2 to guidelines -10..... \_\_\_\_\_

Enter the amount from Line 3 onto Line 1 under "Children Living With the Obligor" Part 2.

**Part 2:** -06.1

Obligor's net monthly income (from Worksheet Line 7)..... \_\_\_\_\_

	Children Living With the Obligor	Obligee	Other Obligee	Other Obligee
1. Support amount* -06.1(3)	_____	_____	_____	_____
2. Obligor's net income reduced by <u>other</u> obligations from Line 1 -06.1(4)		_____		
3. Support amount** -06.1(4)		_____		
4. Line 1 + Line 3		_____		
5. Support amount (Line 4 ÷ 2)		_____		

\* A hypothetical child support amount based on section 75-02-04.1-06 for children living with the obligor, who are not also children of the obligee, and based on application of the guidelines to the obligor's net income to determine each obligation assuming no other obligation.

\*\* A hypothetical child support amount based on application of the guidelines to obligor's net income reduced by those hypothetical support obligations, determined on Line 1, for all other obligees and children living with the obligor.

**Note:** The allowance for children living with the obligor is not used if the children in the obligor's home are also the children of the obligee, such as in situations involving split parental rights and responsibilities or equal residential responsibility.

**Note:** In applying the multiple-family adjustment, the only other children of the obligor that may be considered are children to whom the obligor owes a current monthly support obligation pursuant to a support order and other children under the age of eighteen to whom the obligor owes a duty of support.

**Note:** After completing Schedule C, if an adjustment for extended parenting time is required, go to Schedule D to complete the calculation.

**CHILD SUPPORT GUIDELINES**  
**SCHEDULE D - ADJUSTMENT FOR PARENTING TIME**  
**(N.D. Admin. Code § 75-02-04.1-08.1)**

OBLIGOR: \_\_\_\_\_  
 OBLIGEE: \_\_\_\_\_

**This schedule is for use when a court order provides for extended parenting time between an obligor and a child living with an obligee and that parenting time exceeds an annual total of 100 overnights.**

1. Support Amount (from Worksheet or Schedule C) -08.1(2)(a) ..... \_\_\_\_\_
2. Total number of children for whom support has been determined ..... \_\_\_\_\_
3. Line 1 ÷ Line 2 -08.1(2)(b)..... \_\_\_\_\_

	Child 1	Child 2	Child 3
4. Total number of parenting time overnights, per year	_____	_____	_____
5. Line 4 X .32 -08.1(2)(c)	_____	_____	_____
6. 365 less amount from Line 5 -08.1(2)(d)	_____	_____	_____
7. Line 6 ÷ 365 -08.1(2)(d)	_____	_____	_____
8. Line 3 X Line 7 -08.1(2)(e)	_____	_____	_____

**Support Amount** (total of all Line 8)  
 -08.1(2)(f) \_\_\_\_\_

**Note:** If all children have the same parenting time schedule, it is only necessary to fill in the columns for one child and then multiply the amount in Line 8 by the total number of children to get the total child support amount.

**Note:** An adjustment for extended parenting time is not allowed if the parents of a child for whom support is being determined have equal residential responsibility for the child.  
 -08.1(3)

**CHILD SUPPORT GUIDELINES  
SCHEDULE E – FOSTER CARE  
(N.D. Admin. Code § 75-02-04.1-11)**

OBLIGOR: \_\_\_\_\_  
FOSTER CHILD/OBLIGEE: \_\_\_\_\_

This schedule is for use in determining the support amount for a child entering foster care or guardianship care from a non-intact household or from an intact household where either parent has a duty to support any other child who is not also a child of the other parent (i.e., an intact household where the income of the parents cannot be combined).

If a child entering foster care or guardianship care resides in the obligor's home, complete Section 1. If no child entering foster care or guardianship care resides in the obligor's home, complete Section 2.

**Section 1:** This section is for use in determining the support amount when a child entering foster care or guardianship care resides in the obligor's home.

1. Obligor's net monthly income (from Worksheet Line 7) ..... \_\_\_\_\_
2. Total number of children residing in obligor's home to whom obligor owes a duty of support, including child/ren entering foster care or guardianship care ..... \_\_\_\_\_
3. Any other full siblings of child/ren entering foster care or guardianship care to whom obligor owes a duty of support who are not residing in the obligor's home ..... \_\_\_\_\_
4. Line 2 + Line 3 ..... \_\_\_\_\_
5. Apply Lines 1 and 4 to guidelines -10 ..... \_\_\_\_\_
6. Line 5 ÷ Line 4 ..... \_\_\_\_\_

If the obligor does not owe a duty of support to any child/ren other than the child/ren on Line 4, STOP HERE. Line 6 is the support amount for each child in foster care or guardianship care.

If the obligor owes a duty of support to any child/ren other than the child/ren on Line 4, complete Line 7 through Line 12.

	Line 4 Children	Other Obligee	Other Obligee
7. Support amount	_____	_____	_____
	(amount on Line 5)		
8. Obligor's net income reduced by <u>other</u> obligations from Line 7	_____		
9. Support Amount	_____		
10. Line 7 + Line 9	_____		
11. Line 10 ÷ 2	_____		
12. Line 11 ÷ Line 4	_____		

Line 12 is the support amount for each child in foster care or guardianship care.

**Section 2:** This section is for use when no child entering foster care or guardianship care resides in the obligor's home.

1. Obligor's net monthly income (from Worksheet Line 7) .....
2. Number of children entering foster care or guardianship care .....
3. Number of full siblings of child/ren entering foster care or guardianship care to whom obligor owes a duty of support .....
4. Line 2 + Line 3.....
5. Apply Lines 1 and 4 to guidelines -10.....
6. Line 5 ÷ Line 4.....

If the obligor does not owe a duty of support to any child/ren other than the child/ren on Line 4, STOP HERE. Line 6 is the support amount for each child in foster care or guardianship care.

If the obligor owes a duty of support to any child/ren other than the child/ren on Line 4, complete Line 7 through Line 12.

		Children Living With the Obligor	Line 4 Children	Other Obligee
7.	Support amount	_____	_____ (amount on Line 5)	_____
8.	Obligor's net income reduced by <u>other</u> obligations from Line 7		_____	
9.	Support amount		_____	
10.	Line 7 + Line 9		_____	
11.	Line 10 ÷ 2		_____	
12.	Line 11 ÷ Line 4		_____	

Line 12 is the support amount for each child in foster care or guardianship care.