

(3) Extraordinary parental expenses

In some cases, a parent may incur extraordinary expenses which are not considered allowable deductions from gross income but which are necessary for the parent to maintain a satisfactory parental relationship with the child, continue employment, or provide for the parent's own medical needs. The following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts:

- (A) significant visitation expenses,
- (B) job-related unreimbursable employment expenses of individuals who are not self-employed, and
- (C) unreimbursable medical and disability-related expenses.

(4) Needs of a parent's other dependents

In some cases, a parent may be legally responsible for the support of individuals other than the child whose support is being determined. In such cases, it may be appropriate to deviate from presumptive support amounts based on the following factors:

- (A) resources available to a qualified child for whom a deduction was taken under subsection (e) of section 46b-215a-2a of the Regulations of Connecticut State Agencies;
- (B) verified support payments made by a parent for his or her dependent child not residing with such parent; and
- (C) the significant and essential needs of a spouse, provided
 - (i) such needs may be used as a possible defense against an increase in the support order, but not as a reason for decreasing such order, and
 - (ii) the income, assets, and earning capacity of such spouse shall be considered in determining whether to deviate.

(5) Coordination of total family support

In some cases, child support is considered in conjunction with a determination of total family support, property settlement, and tax implications. When such considerations will not result in a lesser economic benefit to the child, it may be appropriate to deviate from presumptive support amounts for the following reasons:

- (A) division of assets and liabilities,
- (B) provision of alimony, and
- (C) tax planning considerations.

(6) Special circumstances

In some cases, there may be special circumstances not otherwise addressed in this section in which deviation from presumptive support amounts may be warranted for reasons of equity. Following are such circumstances:

(A) Shared physical custody.

When a shared physical custody arrangement exists, deviation is warranted only when:

- (i) such arrangement substantially reduces the custodial parent's, or substantially increases the noncustodial parent's, expenses for the child; and
- (ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation.

(B) Best interests of the child.

(C) Other equitable factors.

Section 46b-215a-4a. Arrearage guidelines

(a) **Scope of section**

This section shall be used to determine periodic payments on child support arrearages. The determination of lump sum payments remains subject to the discretion of the judge or family support magistrate, in accordance with existing law.

(b) **General rule**

(1) Except as provided in subsections (c), (d) and (e) of this section, the weekly arrearage payment shall equal the lesser of:

(A) twenty percent (20%) of the weekly current support order, or

(B) fifty-five percent (55%) of the obligor's net income, reduced by the amount of the current support order.

(2) In a Title IV-D case where arrearages are owing to both the state and a custodial parent, one payment order shall enter under which payments shall be distributed in accordance with Title IV-D distribution requirements. Such order shall be payable to the custodial parent until the custodial parent's arrearage is satisfied, and then to the state.

(c) **Special rule for low-income obligors**

Subject to subdivision (e)(1) of this section, the weekly arrearage payment of a low-income obligor shall equal the greater of:

- (1) ten percent (10%) of the weekly current support order, or
- (2) one dollar (\$1) per week.

(d) Special rule if there is no current support order

Subject to subdivision (e)(1) of this section, the weekly arrearage payment when there is no current support order in effect for any child of the parties shall equal:

- (1) twenty percent (20%) of an imputed support obligation for the child for whom the arrearage is owed if such child is an unemancipated minor, or
- (2) fifty percent (50%) of an imputed support obligation for the child for whom the arrearage is owed if such child is deceased, emancipated, or over age eighteen.

(e) Special rule for child living with the obligor

(1) Applicability

This subsection applies when the child for whom the arrearage is owed is living with the obligor. If this subsection applies, subsections (c) and (d) of this section shall not be used to determine the arrearage payment. A child is deemed to be living with the obligor for purposes of this subsection if the circumstances in either (A) or (B) are found.

- (A) The obligor is the child's legal guardian and is currently living in the same household with such child.
- (B) The obligor is not the child's legal guardian, but the child has lived in the same household with the obligor for at least:
 - (i) the six months immediately preceding the determination of the arrearage payment, or
 - (ii) six of the twelve months immediately preceding such determination.

(2) Special rule

When this subsection applies, the weekly arrearage payment shall be:

- (A) one dollar (\$1) per week if the obligor's gross income is less than or equal to 250% of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services; or
- (B) twenty percent (20%) of the imputed support obligation for such child if the obligor's gross income is greater than 250% of the poverty guideline for the obligor's household size, as published annually in the *Federal Register* by the Department of Health and Human Services.

(f) Use of the worksheet in arrearage determinations

Line references throughout this subsection are to the worksheet included in section 46b-215a-5a of the Regulations of Connecticut State Agencies, which worksheet is intended for use with the following instructions.

(1) Determine the total arrearage

Section V of the worksheet is used as provided in this subdivision to determine the total arrearage to be paid.

- (A) Enter on line 27 the total of all delinquent amounts that have become due and payable under a current support order, but which have not been reduced to a judgment or an arrearage finding.
- (B) Enter on line 28 the total of all unpaid support amounts that have been reduced previously to a judgment or arrearage finding.
- (C) Enter on line 29 the total of all support amounts due for periods prior to the initial determination of a support order, calculated as provided in subparagraph (2)(C) of section 46b-215a-1 of the Regulations of Connecticut State Agencies.
- (D) Enter on line 30 the sum of the line 27 through line 29 amounts. This amount is the total child support arrearage.

(2) Determine the arrearage payment

Section VI of the worksheet is used as provided in this subdivision to determine the periodic payment to be applied to the total arrearage.

- (A) Enter on line 31 either:
 - (i) the amount of the recommended current support order from line 23 of the worksheet, or
 - (ii) the imputed support obligation for the child for whom the arrearage is owed if there is no current support order in effect for any child of the parties or the child is living with the obligor.
- (B) Enter on line 32 twenty percent (20%) of the line 31 amount and refer to subparagraph (C) of this subdivision unless one of the following paragraphs (i)-(iv) applies.
 - (i) If line 14 on the worksheet is checked because the noncustodial parent is a low-income obligor, skip line 32, go to line 37, and refer to subparagraph (G) of this subdivision.
 - (ii) If the child for whom the arrearage is owed is deceased, emancipated, or over age 18, skip line 32, go to line 39, and refer to subparagraph (I) of this subdivision.

- (iii) If the child for whom the arrearage is owed is living with the obligor and the obligor's gross income is not more than 250% of the poverty guideline for the obligor's household size, skip lines 33-39, enter \$1 on line 40, and refer to subparagraph (J) of this subdivision.
- (iv) If the child for whom the arrearage is owed is living with the obligor and the obligor's gross income is greater than 250% of the poverty guideline for the obligor's household size, enter on line 32 twenty percent (20%) of the line 31 amount, skip lines 33-39, enter the line 32 amount on line 40, and refer to subparagraph (J) of this subdivision.
- (C) Enter on line 33 the obligor's net weekly income from line 11 of the worksheet and refer to the following subparagraph (D).
- (D) Enter on line 34 fifty-five percent (55%) of the line 33 amount and refer to the following subparagraph (E).
- (E) Subtract the line 31 amount from the line 34 amount, enter the result on line 35, and refer to the following subparagraph (F).
- (F) Enter on line 36 the lesser of the line 32 or the line 35 amount. Skip lines 37-39, enter the line 36 amount on line 40, and refer to subparagraph (J) of this subdivision.
- (G) Enter on line 37 ten percent (10%) of the line 31 amount, and refer to subparagraph (H) of this subdivision.
- (H) Enter on line 38 the greater of the line 37 amount or \$1. Skip line 39, enter the line 38 amount on line 40, and refer to subparagraph (J) of this subdivision.
- (I) Enter on line 39 fifty percent (50%) of the line 31 amount. Enter the line 39 amount on line 40, and refer to the following subparagraph (J).
- (J) If the amount entered on line 40 differs from the arrearage payment order, state the applicable deviation criterion on line 47.

Section 46b-215a-5a. Worksheet for the Connecticut child support and arrearage guidelines

The worksheet in this section is intended for use with all applicable instructions in sections 46b-215a-2a and 46b-215a-4a of the Regulations of Connecticut State Agencies. The use of computer-generated worksheets in substantially similar format is specifically authorized, provided the line numbers in such worksheets correspond to those set forth in this section. All money amounts entered on the worksheet may be rounded to the nearest dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next whole dollar. Following is the *Worksheet for the Connecticut Child Support and Arrearage Guidelines*:

COMMISSION FOR CHILD SUPPORT GUIDELINES



WORKSHEET for the Connecticut Child Support and Arrearage Guidelines

MOTHER	FATHER	CUSTODIAN <input type="checkbox"/> MOTHER <input type="checkbox"/> FATHER OTHER: _____
COURT		D.N./CASE NO. _____
		NUMBER OF CHILDREN _____

CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH

I. NET INCOME (Weekly amounts)		MOTHER	FATHER
1.	Gross income (attach verification)	\$	\$
2.	Federal income tax (based on all allowable exemptions, deductions and credits)	\$	\$
3.	State and local income tax (based on all allowable exemptions, deductions and credits)	\$	\$
4.	Social security tax or mandatory retirement	\$	\$
5.	Medicare tax	\$	\$
6.	Medical, hospital, dental, or health insurance premium payments (for other than child)	\$	\$
7.	Mandatory union dues or fees	\$	\$
8.	Non-arrearage payments on court-ordered alimony and child support awards (for other than child)	\$	\$
9.	Imputed support obligation for qualified child (Current support for all children/total number of children x number of qualified children)	\$	\$
10.	Sum of lines 2-9	\$	\$
11.	Net income (line 1 minus line 10)	\$	\$

II. CURRENT SUPPORT			
12.	Combined net weekly income (rounded to nearest \$10)	\$	
13.	Basic child support obligation (from <i>Schedule of Basic Child Support Obligations</i>)	\$	
14.	Check here if noncustodial parent is a low-income obligor and refer to instructions:		
15.	Child's health insurance premium	\$	\$
16.	Total current support obligation (line 13 minus noncustodial parent's line 15 amount if line 14 is checked; line 13 plus total of line 15 amounts for all other cases)	\$	
17.	Each parent's decimal share of line 12 (If line 14 is checked, skip this line and line 19, and enter the line 16 amount in the noncustodial parent's column on line 18.)		
18.	Each parent's share of the total current support obligation (line 17 times line 16 for each parent)	\$	\$
19.	Health insurance premium adjustment (enter line 15 amount for each parent)	\$	\$
20.	Social security dependency benefits adjustment	\$	\$
21.	Sum of lines 19 and 20 (for each parent)	\$	\$
22.	Presumptive current support amounts (line 18 minus line 21)	\$	\$
23.	Recommended current support order (noncustodial parent only) (If different from line 22, state applicable deviation criterion on line 47.)	\$	\$

CONTINUED ON REVERSE

III. UNREIMBURSED MEDICAL EXPENSE		MOTHER	FATHER
24.	Net disposable income (line 11 plus noncustodial parent's line 23 amount for custodial parent; line 11 minus noncustodial parent's line 23 amount for noncustodial parent)	\$	\$
25.	Each parent's decimal share (rounded to two places) of combined net disposable income (each parent's line 24 amount divided by the sum of the line 24 amounts)		

IV. CHILD CARE CONTRIBUTION			
26.	Qualifying costs (enter contribution amount on line 43)	\$	\$

V. ARREARAGE		(OBLIGOR ONLY)	
27.	Delinquencies on current support orders	\$	
28.	Unpaid court-ordered arrearages	\$	
29.	Support due for periods prior to the support action (not court-ordered)	\$	
30.	Total arrearage (sum of lines 27 through 29)	\$	

VI. ARREARAGE PAYMENT			
31.	Recommended current support order from line 23 (OR imputed support obligation if there is no current support order or the child is living with the obligor)	\$	
32.	20% of line 31 (but see instructions below) ⇨ (If line 14 is checked, skip line 32 and go to line 37.) ⇨ (If the child for whom the arrearage is owed is deceased, emancipated, or over age 18, skip line 32 and go to line 39.) ⇨ (If the child is living with the obligor, skip lines 33-39 and: (1) if the obligor's gross income is not more than 250% of poverty level, enter \$1 on line 40; OR (2) if the obligor's gross income is greater than 250% of poverty level, enter the line 32 amount on line 40.)	\$	
33.	Obligor's line 11 amount	\$	
34.	55% of line 33	\$	
35.	Line 34 minus line 31	\$	
36.	Lesser of line 32 or line 35 (Enter here and on line 40, and skip lines 37-39.)	\$	
37.	10% of line 31	\$	
38.	Greater of line 37 or \$1 (Enter here and on line 40, and skip line 39.)	\$	
39.	50% of line 31 (Enter here and on line 40.)	\$	
40.	Recommended arrearage payment (If different from line 45, explain on line 47.)	\$	

VII. ORDER SUMMARY			
41.	Current support order	\$	
42.	Unreimbursed medical expense order		
43.	Child care contribution		
44.	Total arrearage	to state	to family
45.	Arrearage payment order		
46.	Total child support award:	\$	

VIII. DEVIATION CRITERIA	
47.	Reason(s) for deviation from presumptive support amounts: <i>(Attach additional sheet if necessary)</i>

PREPARED BY	TITLE	DATE