

# Child Support

**Basics** - In New Hampshire, child support is determined by a formula called the Guidelines. The basic principle is that the amount of support is based on the parents' gross incomes. Gross income means all income from any source, whether earned or unearned, including pensions, Social Security, worker's compensation, etc. Overtime earnings are generally excluded if they are "occasional or seasonal."

Child support is proportional to each parent's available income. "Available" means what the Child Support Worksheet says is available, not what the parent has in his/her bank account or wallet. The applicable percentages decrease combined parental as income increases. For 1 child, Guidelines is 19-25% of net income; for 2 children, 26-35% of net; for 3 children, 31-42% of net; for 4 or more children, 35.5-45% of net. (See below for more specifics.)

**How Decisions are Made** - Child support must be approved by the court. In cases settled by agreement, the judicial officer (master or judge) must review the agreement to see that the child support is fair under the law. She may refuse to approve an agreement that does not meet the Guidelines and refuse to approve the agreement. The judicial officer must explain and justify any decision *not* to use the Guidelines. Parents are not free to decide the amount of support will be paid. They must use the Guidelines; exceptions are rare. See below for possible reasons.

**The Guidelines** - To get an estimate of what the Guidelines formula shows for your family, go to [http://business.nh.gov/DHHS Calculator/](http://business.nh.gov/DHHS_Calculator/). Be sure to start with each parent's *gross (pre-tax) income*. If either parent pays state income tax, or court-ordered support for others, subtract these amounts from the gross income. There are also adjustments for child care costs and health insurance.

The Calculator gives the total support to be provided by each parent. (Of course, with rare exceptions, the parent with whom the children live most of the time doesn't write a support check, he/she houses, clothes, and feeds the children.) The law provides no method to decide support if there is equal or approximately equal parenting schedule. There is no method for when each parent has 1 or more children in his/her care. However, the law does say that an equal parenting schedule does not necessarily mean no child support.

The following examples may give you an idea of how Guidelines child support is calculated:

A. Father (obligor) earns \$70,000 yearly and pays \$100 monthly for the children's health insurance, the mother (obligee) earns \$30,000 yearly, has their 2 children most of the time, and has childcare costs of \$300 monthly. Result: father pays *\$1,307 monthly*.

B. If the same facts apply, except that father makes \$30,000 and mother makes \$30,000, father pays *\$643 monthly*.

The parent receiving support may have it paid through the State. Contact the Division of Child Support Services at 1.800.852.3345 ext. 4427. It takes 2-4 months to set this up, but it is worth doing if support is late or irregular. The court may order that support be automatically deducted from the other parent's pay (wage assignment).

**Changing Support** - Support may be increased or decreased by reopening the divorce. The court will recalculate support if it has been 3 years since the last orders. If it has been less than 3 years there must be a *substantial change* in circumstances.

**Percent of Combined Parental Net Income Devoted to Child Support**

Net income	1 Child	2 Children	3 Children	4 or more Children
\$15,000 or less	25.6 %	35.5 %	42.5 %	45 %
\$25,000	25%	35%	42%	44.5%
\$35,000	24%	33.5%	40.5%	43%
\$50,000	23%	31.5%	38%	40.5%
\$60,000	22%	30.5%	36.5%	39%
\$70,000	21.5%	30%	36%	38.5%
\$80,000	21%	29%	35%	37.5%
\$90,000	21%	28.5%	34.5%	37%
\$100,000	20%	27.5%	33%	35.5%
\$125,000 or more	19%	26%	31%	33.5%

**Varying from the Guidelines** - Certain "special circumstances" *may* result in adjustments in the use of the Guidelines, if the master or judge thinks it fair:

- A. On-going extraordinary expenses of child.
- B. Significantly high or low income of either parent.
- C. Economic effects of stepparents, stepchildren, or natural or adopted children.
- D. Reasonable expenses of the parent paying support in exercising parental rights and responsibilities, so long as there is still enough support for the other parent.
- E. Economic consequences of the disposition of the family home to benefit child.
- F. Optimizing both parents' after federal tax income.
- G. State tax obligations.
- H. Parenting schedule if equal or approximately equal schedule.
  - 1. Whether the parents have agreed to allocate the child's variable expenses (day care, uninsured health costs, clothing, etc.).
  - 2. Whether the lower-income parent is able to meet the costs of the child in a similar style to the other parent.
  - 3. Note: Equal or approximately equal parenting schedule is not in itself a reason to eliminate child support.
- I. Payment of post-secondary expenses of a child.
- J. Resulting order is unreasonably low or very high.

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