

California Child & Spousal Support Guideline

Calculation of Guideline Gross Income

	George	Marianne
1. Wages, Bonus, Commission, Overtime, and Tips.	148,000	49,400
2. Business income.	0	2,000
3. Rental property income.	0	0
4. Added back depreciation.		
5. Short term capital gains.		
6. Long term capital gains.	0	0
7. Interest.	230	230
8. Dividends.	500	1,000
9. Deferred compensation.	0	0
10. Social Security income.	0	0
11. Pension and IRA/401k income.	0	0
12. Operating loss.		
13. Unemployment inc, disability insurance, workers comp.	0	0
14. Royalty income.	0	0
15. Other non-taxable income.	0	0
16. Other taxable income.	0	0
17. Tax-exempt interest received.	198	242
18. Spousal support from prior relationships.	0	0
19. Income from new spouse or relationship (unusual).		
20. Total: Guideline Gross Income.	148,928	52,872

Calculation of Guideline Deductions

	George	Marianne
1. Federal income tax (excluding self-employment tax).	28,242	7,021
2. State tax (including State Disability Insurance (SDI)).	11,096	2,391
3. Employment tax (FICA and self-employment).	9,195	4,062
4. Union dues.	0	240
5. Retirement contributions.	0	0
6. Health and dental insurance, not self-employed.	1,440	0
7. Health and dental insurance, self-employed.	0	0
8. Child support for previous marriage.	2,400	0
9. Spousal support for previous marriage.	0	0
10. Extraordinary health expenses.		
11. Uninsured catastrophic losses.		
12. "Hardship deduction" for additional children	0	0
13. Total Deductions.	52,373	13,714

Calculation of Net Disposable Income

	George	Marianne
1. Guideline Gross Income.	148,928	52,872
2. Total Deductions (line 13 above).	52,373	13,714
3. Net Disposable Income (line 1 - line 2).	96,555	39,158

Calculation of Guideline Child Support

	<u>George</u>	<u>Marianne</u>
1. Net Disposable Income per year.	96,555	39,158
2. Net Disposable Income per month.	7,547.83	3,551.33
3. Total net disposable income per month (total of amounts on line 2).	11,099.16	
4. Percent of time high earner custodial parent spends with children (HPct).	0.00	
5. H Multiplier (1+HPct) or (2-HPct).	1.0000	
6. K Multiplier (based on Net Disposable Income).	0.1921	
7. K Factor (line 5 * line 6).	0.1921	
8. Base child support monthly (line 7 * (higher earner's line 2 - (ln 4 * ln 3))).	1,449.77	
9. Child Multiplier (based on # of children).	1.6000	
10. Child support amount per month (line 8 * line 9).	2,320	
11. Child support amount per year (12 * line 10).	27,836	
12. Child support amount after any low-income adjustment.	27,836	

Calculation of "Additional Child Support"

	<u>George</u>	<u>Marianne</u>
1. Child care.	0	5,720
2. Expenses for visits, school, and travel.		
3. Child's uninsured health care expenses.	0	0
4. Total add-on expenses (lines 1 through 3).	0	5,720
5. Combined total add-on expenses (lines 4 for both parents).	5,720	
6. Parents' shares of additional expenses.	50.00	50.00
7. Parents' responsibility, in dollars (line 6 * line 5).	2,860	2,860
8. Net additional support paid (line 7 - line 4).	2,860	0
9. Net additional support received (line 4 - line 7).	0	2,860

Summary:

	<u>George</u>	<u>Marianne</u>
1. Annual Child Support to be Paid by party shown	27,836	0
2. "Additional Support" to be paid	2,860	0
3. Total child support to be paid per year.	30,696	0
4. Total child support to be paid per month	2,558	0
5. Spousal Support to be Paid.	13,621	0
6. Total child + spousal support paid per year.	44,317	0
7. Total child + spousal support paid per month.	3,693	0