

Applying the "New" New Jersey Child Support Guidelines



By: [Anju D. Jessani, MBA, APM - Accredited Professional Mediator](#)

In the olden days, prior to September 1997 and the "new" New Jersey child support guidelines, calculating child support was fairly uncomplicated. Additionally, it was easy to ballpark what you should be paying or receiving -- approximately 20% of net income for one child or 30% of net income for two children. However, that formula assumed a basic every other weekend visitation schedule and didn't adjust for the non-custodial parent's expenses for the child.

As assumption in the new guidelines is that 38% of child support is for fixed costs such as housing, 25% for controlled costs such as clothing, and 37% for variable costs such as transportation and food. There is also the assumption that the custodial parent always has responsibility for the controlled costs, and that the variable costs move with the child. The new guidelines require a number of additional calculations that look at both parents' income and adjust for parenting time with the children. There are also some other changes such as including alimony in income for the payee and as a deduction to income for the payer.

You can find other articles on the Internet describing how the guidelines were developed and critiquing the guidelines. My overall take on the new guidelines is that they are an improvement. However, they are much more tedious to calculate. While a calculator is helpful, it is more efficient to utilize a spreadsheet program such Excel. It is a very worthwhile exercise. In the mediation process, I often see parties who are surprised at how much they are under or overpaying. Frequently, at the time of separation, they agree on a child support amount without knowledge of the guidelines, or at the suggestion of one or both attorneys, who have not actually worked out the child support numbers under the new guidelines.

New Jersey law now requires that the guidelines be applied in all actions, contested and uncontested, in which a child support order is being determined, including those involving pendente lite support. The child support worksheets must show the court how the child support figure was calculated and explain the reason for any deviations. There is a rebuttal assumption - the guidelines are assumed to be correct unless a party shows good cause to disregard or adjust the guidelines. If you already have a child support order, it is important to note that adoption of the revised child support guidelines is not a basis for modification of a prior order.

Copies of the guidelines and worksheets are available at select county and city libraries throughout the state as well as the New Jersey State Library and county courthouse libraries. These forms are also available on the Internet at <https://www.njcourts.gov>. I have extra copies of worksheets, if you can't find them through these sources. While it would be impossible to cover every nuance of the new guidelines in an article, I have tried to provide an overview on how to use the guidelines and some general pointers.

Which Worksheet? There are two different worksheets - a sole parenting worksheet and a shared parenting worksheet. If the non-custodial parent, referred to as the Parent of Alternate Residence (PAR), has two or more overnights a week with the child, start with the shared parenting worksheet. An overnight is defined as the majority of a 24-hour day (i.e., more than 12 hours). However, even if the non-custodial parent meets the time requirement, they may still have to use the sole parenting worksheet if net income plus child support for the custodial parent, referred to as the Parent of Primary Residence (PPR), is below a threshold of \$459 a week for one child and \$578 a week for two children.

The Shared Parenting Worksheet: In the first section, both parents provide their gross taxable income adding alimony received and deducting alimony paid. In the second section, they provide social security and other taxes, prior child support orders, mandatory union dues and other dependent deductions, to come up with net income. The worksheet then provides for a calculation of each parties' percentage share of income. Following this, there is a calculation for each party's parenting time with the child. Two overnights, as an example, translates to 28.58% of time with the child.

The basic child support award is calculated by summing the parents' net income and then referencing the Basic Child Support Award Schedule. As an example, for parents with a combined net weekly income of \$1,500, the combined Basic Child Support Amount for one child is \$278. However, with the shared parenting worksheet, a portion of the PAR's fixed expenses is then added to this amount. In the example provided, this would be $28.58\% \times \$278 \times 38\% \times 2$ or \$60. Added to \$278, this is called the Shared Parenting Basic Child Support Amount - \$338. If the PAR earns \$900 or 60% of the combined net income, their portion of this is \$203.

Two numbers are then subtracted for PAR's share of the Shared Parenting Basic Support Amount. The \$60 of fixed expenses from above and the PAR's share of variable expenses. In the example provided, this would be $28.58\% \times \$278 \times 37\%$ or \$29. So the PAR's Adjusted Shared Parenting Child Support Amount is \$114. This is 13% of the payer's net income of \$900.

Finally, the numbers are adjusted for work related childcare expenses, the child's share of health insurance and other extraordinary items, with each

portion being responsible for these in proportion to their income. As an example, if weekly work related childcare expense net of the child care credit is \$50, the PAR's portion of that would be 60% or \$30, That number is then added the Adjusted Shared Parenting Child Support Amount of \$114 to come up with a PAR Net Child Support Obligation of \$144.

The Sole Parenting Worksheet: The primary difference between the shared and sole parenting worksheet is that there is no adjustment of the non-custodial' s fixed expenses in this worksheet. Note that this worksheet uses the language of custodial and non-custodial parent, not PPR and PAR. While there is still an adjustment for variable expenses, this is non-presumptive in low-income cases.

Let's take the same scenario above but assume that the non-custodial parent has the child overnight every other weekend on Friday and Saturday nights, and also had one mid-week dinner visitation. The child support guidelines only consider overnights. (Note that if you have an unusual situation such as having the child from 3:00 PM to 9:00 PM everyday, that would be a good reason to rebut the guidelines). In this situation, the non-custodial parent has the child 14.29% of the time. The Basic Child Support Amount is the same \$278. The non-custodial parent's portion of this is 60% or \$167. The adjustment for variable expenses, $14.29\% \times \$278 \times 37\%$ or \$15, is then subtracted from the non-custodial parent's portion of Basic Child Support for a sum of \$152. This is 17% of the payer's net income of \$900.

As with the shared parenting worksheet, the numbers are adjusted for work related child care expenses, the child's share of health insurance and other extraordinary items, with each portion being responsible for these in proportion to their income. As in the example above, if the weekly work related child care expense net of the child care credit is \$50, the non-custodial parent's portion of that would be 60% or \$30, That number is then added to \$152 to come up with a Non-Custodial Net Child Support Obligation of \$182.

A Final Note

You have a right to know how your child support order was calculated. According to Appendix IX-A, item #28 of the guidelines, immediately following the establishment or modification of a child support award, each party shall be provided with a copy of the support order, and if requested, a copy of the child support guidelines worksheet and any financial affidavits used to determine the obligation.

