

Maine Child Support Worksheets (FM-040-S and FM-040-SA)

Assumptions underlying the automated versions posted online by Pine Tree Legal Assistance

(at <http://ptla.org/automated-fm-040-s-child-support-worksheet> and <http://ptla.org/automated-fm-040-sa-supplemental-child-support-worksheet>)

7/29/2016 PTLA Note: These versions incorporate changes made to the Child Support Guidelines and Worksheets effective July 29, 2016. In consultation with many stakeholders and Maine child support experts, we have made every effort to program our automated forms to reflect the relevant Maine statutes. At the same time, we realize that reasonable minds can reach different conclusions when interpreting statutory language. We are publishing our assumptions in the interest of transparency. Please keep in mind that the decision maker in your case and, ultimately, the Maine Supreme Judicial Court are the final interpreters of Maine laws.

FM-040-S – Basic Child Support Worksheet

Application of Self-Support Reserve [SSR] rules

1. The SSR rule is applied when Non-Primary Care Provider's [NPCP's] "gross income" falls within the gray area of the chart. 19-A MRS §2006.5.C. The statutory definition of "gross income" requires that we **look at the NPCP's income at line 5** (total income at line 3 minus the deductions at 4a and 4b) to determine whether the NPCP's "gross income" falls within the SSR. 19-A MRS 2001.5.E.
2. The statute requires the alternative SSR calculation **only if that calculation would result in a lower support obligation than application of the standard proportional share calculation.** 19-A MRS §2006.5.C. So where the NPCP's income falls within the SSR, we perform two calculations: 1) the SSR calculation based on NPCP's income only, and 2) the standard calculation (proportional share of the combined incomes). Then we determine which calculation yields the lower amount and apply that dollar figure.
3. In cases where the NPCP's gross income (line 5) is above the SSR but **deduction at line 6 brings the combined adjusted gross income of the two parties below poverty level**, we use the lowest row of numbers on the chart (as it has been adjusted annually). NOTE: Where the NPCP's gross income (line 5) is above the SSR but **deduction at line 6 brings the NPCP's adjusted gross into the SSR**, this will not alter the application of the standard calculation. The standard proportional share method still applies. (The line 6 deduction will affect the proportional share distribution but will not trigger application of the SSR rule.)

Non-Primary Care Provider's income below the poverty level

4. Where the **NPCP's "gross income" at line 5 is below the poverty level**, this worksheet's total weekly support obligation is based on 10% of NPCP's gross income. No income deductions or miscellaneous expenses have been taken into account. 19-A MRS §2006.5.C. PTLA advises people who are using the worksheet that the decision maker could: 1) deem a higher income, 2) use less than 10%, or 3) determine another result based on deviation. 19-A MRS §2006.5.C.

5. The dollar figure for below poverty is based on the U.S. Dept. of Health and Human Services Federal Poverty Level [FLP] for a household of one. **This amount will change each year** when the new USDHHS figures are published (usually mid-January). This means that, over time, the poverty level number will exceed the lowest rows of the most recent Guidelines chart, eliminating the relevance of dollar amounts in those rows.

Rounding issues

6. **When comparing income levels to the Guidelines chart, we round to the nearest income amount on the chart.** 19-A MRS §2006.1. When the income amount falls exactly halfway between, we round up. This rounding rule also applies to determine the upper "Self-Support Reserve" [SSR] limit (but not the lower limit). E.g. In 2016, if one child, SSR will apply only if the NPCP's gross income is between \$11,880 (2016 FPL amount) and \$13,499 (half-way between \$13,200 and \$13,800). 19-A MRS §2006.5.C.

7. The **amount the NPCP pays as support** (line 14b, after adjustments) is rounded to the nearest dollar. NOTE: If this number is negative, (absent a deviation) the decision maker would order the Primary Care Provider to pay the NPCP. This could occur in situations where the NPCP pays a high amount of out-of-pocket expenses relative to the basic support obligation (line 9). 19-A MRS 2006.4

Treatment of Miscellaneous Expenses

8. **Adjustments at Line 14b.** Where the NPCP is paying the children's health insurance costs (line 10), child care expenses (line 11), or extraordinary medical expenses (line 12), the NPCP's proportional share of that cost has been added in at line 13. But because the NPCP is already paying this cost out-of-pocket, an adjustment is made as the last calculation on the Worksheet. Here, the total amount of that cost is deducted from the NPCP's support obligation. This takes into account that the NPCP must be compensated for both his/her share and the primary care provider's share of these additional expenses. For any items (lines 10-12) that Primary Care Provider pays out-of-pocket, there is no adjustment at line 14b. These costs have already been properly allocated at line 13. 19-A MRS §2006.3.

FM-040-SA Supplemental Worksheet

Designation of “Higher Income Parent”

1. In cases where one parent has a higher income at line 3 but lower adjusted gross income (line 7), we treat the **parent with the highest income at line 7 as the “higher income parent” [HIP]**. 19-A MRS 2001.5.E. NOTE: We have **eliminated the line 6 deduction** in substantially equal care situations. This is based on the language at 19-A MRS §2006.5.A: “When the parent **who is not the primary care provider** is obligated to support a child in that party’s household...” We’re reading this to mean that in these cases, there is no primary/non-primary distinction, so there is no line 6 deduction.

Calculation of Additional Expenses

2. **Amount entered at line 21** is the amount to be added to the basic “Presumptive Obligation” (line 20). This is calculated by: (1) determining the portion of expenses due to the lower income parent [LIP] where LIP pays the expense directly, (2) determining the portion of expenses due to the HIP where HIP pays the expense directly, and 3) subtracting (2) from (1). Note: Where (2) is larger than (1), then the adjustment at line 21 will be negative. In that case, the final total weekly support amount (line 22) will be adjusted downward.

3. **Where the number at line 22 is negative**, (absent a deviation) the decision maker would order the LIP to pay the HIP. This could occur in situations where the HIP pays a high amount of out-of-pocket expenses, offsetting the HIP’s basic Presumptive Obligation, plus some additional amount. 19-A MRS §2006.5.D-1.4

Self-Support Reserve cases

4. **HIP’s income is within the self-support reserve and SSR rule has been applied on FM-040 (as the lowest alternative amount):**

- a) Line 9 of FM-040-S shows the SSR basic support amount from chart based on HIP’s single income.
- b) Same amount is entered at line 15 of FM-040-SA. This amount is **not** multiplied by a percentage/proportional share. So, if amount at Line 9 is \$31, amount at line 15 is the same: \$31 (not a % of that amount).
- c) However, the enhanced support amount (lines 16-19), is based on the sum of the parties’ two incomes – just as would apply for any non-SSL case.
- d) Line 20 is the lower of dollar amount from line 15 or line 19. (So, here we are comparing the SSR amount with an “enhanced” amount based on both incomes.)

NOTE: If HIP’s gross income was within the SSR but the SSR amount was not used at line 9 because the standard proportional share rule yielded a lower amount, then the “normal” calculation at line 15 applies. (Disregarding rules above at paragraph 4.)

Below Poverty cases

5. Higher income parent's income is below the poverty line:

- a) Line 9 of FM-040-S shows 10% of the HIP's gross income.
- b) Same amount is entered at line 15 of FM-040-SA. Do not multiply by a percentage. So, if amount at Line 9 is \$25, amount at line 15 is the same: \$25 (not a % of that amount).
- c) However, the enhanced support amount (lines 16-19) is based on the sum of the parties' two incomes – just as you would do for any other case.
- d) Line 20 is the lower of dollar amount from line 15 or line 19. (So, here we are comparing the below poverty amount (10% of HIP's income) with an "enhanced" amount based on both incomes.)

6. In the rare case where the **combined incomes are below the poverty level**, then there is no basis for determining an enhanced weekly support entitlement. So, the final result would be 10% of the HIP's income (or a deviation).

7. **The HIP's income is below the poverty level AND the balance of out-of-pocket expenses (line 10--12) results in an additional HIP payment (at line 21).** In some cases, the presumptive amount (line 20) will be lower than the basic weekly support obligation (based on 10% of income). BUT when the additional expenses at line 21 are added onto that presumptive obligation, the total brings the HIP's obligation above 10% of HIP's below-poverty income. In this case, the amount at line 22 is 10% of the HIP's income or the presumptive amount (line 10) plus share of expenses, whichever is lower.