
Family Law Toolkit: Spousal Maintenance, Child Support, and Calculations

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This panel presentation explores the statutory authority for an initial spousal maintenance award and relevant statutory provisions for the modification of the maintenance, how to determine child support calculations, the initial guidelines for maintenance calculations (and what you need to support these calculations), how unemployment and underemployment can impact support; the factors that can warrant a deviation from these guidelines, and much more.

***Jessica Patchik**, DuPage County State's Attorney's Office, Wheaton*

***Prof. Stephanie L. Tang**, Baylor Law School, Texas*

**Originally presented as part of the Family Law Toolkit. Find more sessions in this series in the ISBA On-Demand CLE catalog.*

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TAB 1

CALCULATING MAINTENANCE + CHILD SUPPORT IN ILLINOIS

JESSICA PATCHIK, DUPAGE COUNTY STATE'S ATTORNEY
STEPHANIE TANG, BAYLOR LAW SCHOOL

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Calculating Maintenance

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Scope of 750 ILCS 5/504

► *Includes:*

- Dissolution of Civil Union
- Proceeding for Maintenance Following a Legal Separation/Civil Union
- Proceeding for Modification of a Previous Order for Maintenance Under Section 510 of the IMDMA
- Any proceeding Under 501 of the IMDMA.

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Requisite Initial Finding: Appropriateness of Maintenance

- Court makes a **finding** as to whether maintenance is appropriate after consideration of the 504(a) factors, including:
 - Income/Property of Each Party
 - Needs of Each Party
 - Realistic Present/Future Earning Capacity of Each Party and any Impairments to same
 - Time Necessary to Enable Party Seeking Maintenance to Acquire Appropriate Education, Training and Employment
 - Duration of Marriage
 - Age, Health Status, Occupation, Sources of Income
 - Tax Consequences to Each Party

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Barring Maintenance

Unless the court makes a finding that maintenance is appropriate, it shall bar maintenance as to the party seeking maintenance regardless of length of marriage at the time the action was commenced.

Only if court makes a finding that maintenance is appropriate, then a court shall order "Guideline maintenance" or "non-guideline maintenance."

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If Application of Guidelines Results in a Combined Maintenance/Child Support that Exceeds 50% of Payor's Net Income

- ▶ Then a court may:
 - ▶ Determine non-guideline maintenance;
 - ▶ Determine non-guideline child support under 505(a)(3.4); or
 - ▶ Both
- ▶ **Takeaway: Courts can deviate!**

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Guideline Maintenance: When it Applies

- ▶ After a Court makes a finding that maintenance is appropriate
- ▶ Combined gross annual income of the parties is less than \$500,000 and payor has no obligation to pay child support or maintenance or both from a prior relationship

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Formula for Calculating Maintenance

- ▶ $33\frac{1}{3}\%$ of the payor's net annual income minus 25% of the payee's net annual income
- ▶ Amount calculated for maintenance, when added to the net income of the payee, shall not result in the payee receiving an amount that is in excess of 40% of the combined net incomes of the parties.

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Definitions of Gross and Net Income

- ▶ **Gross Income:** Income from all sources, except maintenance payments in the pending proceedings shall not be included.
- ▶ **Net Income:** Defers to meaning provided in Section 505, except maintenance payments in the pending proceedings shall not be included.
 - ▶ Standardized
 - ▶ Itemized

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Clarification of “Net Income” under 750 ILCS 5/505

- ▶ “Net Income” includes maintenance not includable in the gross taxable income of the payee for federal income tax purposes under a court order in the pending proceedings or any other proceedings and shall be included in the payee’s net income for purposes of calculating the parent’s child support obligation.

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Duration Formula: The Multipliers

- ▶ Multiply the length of the marriage at the time the action was commenced by whichever of the following factors applies: less than 5 years (.20); 5 years or more but less than 6 years (.24); 6 years or more but less than 7 years (.28); 7 years or more but less than 8 years (.32); 8 years or more but less than 9 years (.36); 9 years or more but less than 10 years (.40); 10 years or more but less than 11 years (.44); 11 years or more but less than 12 years (.48); 12 years or more but less than 13 years (.52); 13 years or more but less than 14 years (.56); 14 years or more but less than 15 years (.60); 15 years or more but less than 16 years (.64); 16 years or more but less than 17 years (.68); 17 years or more but less than 18 years (.72); 18 years or more but less than 19 years (.76); 19 years or more but less than 20 years (.80). For a marriage of 20 or more years, the court, in its discretion, shall order maintenance for a period equal to the length of the marriage or for an indefinite term.

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Additional Required Findings of Fact

- ▶ Reason for awarding or not awarding maintenance and references to each relevant factor set forth in subsection (a)
- ▶ If the court deviates from maintenance guidelines, shall state what amount or duration would have been required under guidelines and any variance from guidelines; and
- ▶ Whether maintenance is **fixed-term, indefinite, reviewable, or reserved**

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Maintenance Designations

- ▶ Fixed-Term Maintenance
- ▶ Indefinite Maintenance
- ▶ Reviewable Maintenance

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Fixed-Term Maintenance

- ▶ The court shall designate the termination of the period during which maintenance is to be paid.
- ▶ Maintenance is barred after the end of the period during which fixed-term maintenance is to be paid.

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Indefinite Maintenance

- ▶ No designation of a termination date
- ▶ Shall continue until modification or termination under Section 510.

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Reviewable Maintenance

- ▶ Court shall designate the period of the specific term and state maintenance is reviewable.
- ▶ Upon review, the court shall make a finding in accordance with subdivision (b-8) unless the maintenance is modified or terminated under Section 510.
 - ▶ (b-8). Court may extend maintenance for further review, extend maintenance or a fixed non-modifiable or indefinite term, or permanently terminate maintenance.

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Tax Treatment of Modified Maintenance Orders Entered Before January 1, 2019

- For any order of maintenance or unallocated maintenance and child support entered before January 1, 2019 that is modified after December 31, 2018, payments shall continue to retain the same tax treatment for federal income tax purposes unless both parties expressly agree otherwise and the agreement is included in the modification order.

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Calculating Child Support: The Income Shares Model

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What is Income Shares?

Child support amount is based on the combined income of both parents.

Requires information about both parents' incomes.

Each parent is responsible for their *prorated share* of child-rearing expenditures.

Income: All Income from All Sources



Non-Included Income

- Public assistance programs are not included as income.
 - ▶ Temporary Assistance to Needy Families (TANF), SSI, Food Stamps.
- Benefits and income received for other children in the household are not included as income.
 - ▶ Social Security disability and retirement benefits paid for the benefit of the subject child must be included in the parent's gross income for purposes of calculating support but the parent is entitled to a support credit for the amount of the benefits paid for the child.

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Guidelines: Floor and Ceiling

- The Schedule of Basic Support Obligation will include a low-income adjustment for obligors earning 75% or less than the Federal Poverty Guideline.
- The Schedule of Basic Support Obligation will include combined monthly net incomes up to \$30,000 (approximates gross income of \$500,000).

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When Income Exceeds the Schedule of Basic Child Support Obligation

- ▶ A court has discretion when the combined adjusted net income of the parties exceeds the highest level of the schedule of basic child support obligation, except that the Basic Child Support Obligation shall **not** be less than the stated amount for the highest level of combined net income.
- ▶ The highest level in the Basic Child Support Obligation Schedule is a combined net income of \$30,000 per month.
- ▶ Courts can still deviate, and the upper end of the table is **not a cap** on child support.

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Minimum Child Support Orders

- ▶ For parents with income levels at or below 75% of the Federal Poverty Guideline, child support is \$40.00 per month per child. Total support for all children is capped at \$120 per month with all children sharing equal portions of that support.
- ▶ This minimum support amount is rebuttable and does not apply to incarcerated or incapacitated parents, where no support generally should be ordered. (Zero dollar child support order)

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Adjustments to Income

- ▶ Adjustments to Income for Support Obligation
- ▶ 1. Business Income
- ▶ 2. Maintenance
- ▶ 3. Non shared children

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Business Income

Gross receipts minus ordinary business expenses

- Excluded from ordinary expenses and Court can reject
 - amounts allowable by the IRS for
 - accelerated depreciation,
 - excessive or inappropriate business deductions and/or
 - personal expenses paid through the business

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Business Income

- ▶ **In-kind benefits from employer (including self-employed)**
 - ▶ In-kind payments shall be considered income IF
 - ▶ they are significant and
 - ▶ they reduce personal living expenses.

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Adjustments to Gross Income

- ▶ **Unemployed or Underemployed**
 - ▶ If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income of that party.
 - ▶ Potential and Probable Earning level based on:
 - ▶ work history
 - ▶ Occupational qualifications
 - ▶ Prevailing job opportunities
 - ▶ The ownership of a substantial non-income producing asset
 - ▶ Earning levels in the community
 - ▶ Rebuttable presumption of 75% of Federal Poverty Guidelines

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Other Adjustments to Gross Income

► Maintenance

- Maintenance paid or payable in the current relationship is a deduction from gross
- (soon to include prior maintenance obligations too)
- Maintenance received is included in gross income

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Multiple Family Obligations Adjustment

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Adjustment to **Net** Income: Support for Non-Shared Children

- ▶ If paying either court ordered child support, or actually paying financial support for Child not of the relationship:
- ▶ Court ordered support is completely deducted
- ▶ Financial support actually being paid not by court order is a permitted deduction or 75% of guidelines (payor's income only), whichever is LESS
- ▶ Deduction is from net income
- ▶ TIP: get support orders for prior children

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Calculating Net Income

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Illinois Approach: Net Income

- ▶ The income shares legislation defines net income as gross income minus *either* the standardized tax amount or the individualized tax amount.
- ❖ The standardized tax amount will be the default rule.

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Standardized Net Income

- ▶ Assumptions for calculation of Federal and State taxes:
 - ▶ Standard tax deduction for single payor;
 - ▶ One personal exemption;
 - ▶ Applicable number of dependency exemptions for the minor children that the parties have together go to the parent with majority parenting time unless otherwise agreed;
 - ▶ Social Security and Medicare tax calculated at the then current FICA rate (or self employment tax) and SIT.



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Individualized Net Income

- ▶ Individualized Net Income will apply when the following occurs:
 - ▶ Agreement/stipulation by the parties;
 - ▶ Court order based on documentation; or
 - ▶ Either party elects to use the individualized net income after full and complete disclosure.

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Individualized Net Income by Party Agreement



- The parties agree to an individualized net income agreement that is different from the proposed basic standardized tax calculation guideline.
- This method may be used by the court unless the court rejects the proposed method for good cause.

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Individualized Net Income



- ▶ All of the relevant tax attributes shall be as the parties agree **or as properly calculated.**
 - filing status
 - allocation of dependency exemptions
 - itemized deductions for federal and state income tax purposes
 - deduction for FICA and Medicare
 - other relevant credit or deductions
 - Business or capital gains income (losses)

Either or both parties can agree to opt-in and utilize the Individualized Net Income approach.

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Temporary Child Support

- ▶ Temporary Child Support may be determined in a summary hearing.
- ▶ Eligible party can opt in to the individualized method, the tax deductions and credits shall be determined by the court on the basis of information contained in one or both parties' financial statements, Financial Affidavits, and relevant supporting documents pursuant to SCR or local rules.



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Shared Physical Care Formula

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Shared Physical Care Definition

- ▶ Shared physical care means that each parent has allocated parenting time of the children for at least 146 overnights per year.
- ▶ **Presumption:** Both parents contribute to the expenses of the children in addition to the basic child support obligation.

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Cross-Multiply and Set-off

- ▶ Calculates support for each parent adjusted for the parenting time schedule of overnights.
- ▶ **50% multiplier** is applied to the basic obligation to account for the duplicated child-rearing costs between the parent's households.
- ▶ The 50% increase approximates the share of child-rearing expenses that are duplicated (housing, transportation, etc.).
- ▶ Each parent's share of the basic obligation is cross-multiplied with the percentage of time the other parent has overnights of the child.

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Worksheet for Federal and State Taxes

☐ Automatically set parties' federal tax calculation options on line 1 below to *maximize* child support?
☒ Automatically set parties' federal tax calculation options on line 1 below to *minimize* child support?

1. How should we calculate taxes for the guideline? (**)
 Use anticipated actual taxes for 2017
 Or, use state Gross-to-Net table?
 Martin's income is too high to use Gross-to-Net conversion table.

Actual Taxes:

	Sally	Martin
2. Federal income tax, per month (View/Edit Taxes)	2,721	8,029
3. State income tax, per month	517	1,099
4. Social security taxes, FICA, per month	155	657
5. Self-Employment tax, per month	0	0
6. Medicare, per month	36	829
7. Mandatory retirement, per month	0	0
8. Total actual taxes (lines 2 through 7), per month	3,435	10,614

Gross-to-Net table:

	Sally	Martin
9. Gross income, per month	15,330	41,767
10. # children for whom resident parent	2	2

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Files & Settings Client Info Analysis & Negotiation Forms & Reports Print PDF VCE Export Summary

Ch Supt & Maint. Support Maint Data

Disclosure Stmt Background & Child Form Info Income & Expenses Assets & Liabilities Pension Plans

Worksheet for Federal and State Taxes

☐ Automatically set parties' federal tax calculation options on line 1 below to maximize child support?
☒ Automatically set parties' federal tax calculation options on line 1 below to minimize child support?

1. How should we calculate taxes for the guideline: (*)
 Use anticipated actual taxes for 2017: Sally Martin
 Or, use state Gross-to-Net table? Sally Martin
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Actual Taxes:

	Sally	Martin
2. Federal income tax, per month (View/Edit Taxes)	2,727	8,029
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7. Mandatory retirement, per month	0	0
8. Total actual taxes (lines 2 through 7), per month	3,435	10,614

Gross-to-Net table:

	Sally	Martin
9. Gross income, per month	15,330	41,767
10. # children for whom resident parent	2	2
11. Net income from Gross-to-Net table, per month (Table)	10,600	
12. Total Taxes using table (line 9 - line 11), per month	4,730	
Martin's income is too high to use Gross-to-Net conversion table.		
Total Taxes to use:		
13. Total taxes to use (line 8 or 12, based on selection above)	3,435	10,614

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Split Physical Care

- ▶ Illinois now provides for a child support formula for split physical care:
- ▶ **More than one child** and
- ▶ **Each parent has physical care (majority parenting time) of at least one of the children.**
- ▶ Calculate support by using **two** child support worksheets to determine the support each parent owes the other, as if the child in his or her care were the only child of the parties.
- ▶ **Set off:** Then subtract the lesser support obligation from the greater.

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Add-ons to Basic or Shared Physical Care Child Support Obligation

HEALTH INSURANCE, MEDICAL EXPENSES, CHILD CARE AND EXTRACURRICULAR ACTIVITIES

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Health Insurance



- ▶ The total insurance premium *attributable to the child* who is the subject of the order shall be added to the basic child support obligation.
- ▶ Allocated pro-rata based on their respective net incomes (Step 2)

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Health Insurance



- Either or both parents will initiate medical coverage for the children by:
 - ❑ Currently effective medical insurance policies held by the parents
 - ❑ Purchase medical insurance for the children
 - ❑ Provide the children with current and future medical needs through some other manner
- Adding dental and optical insurance will be at judicial discretion.

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What if Neither Parent has Access to Health Insurance?

- One or both parents must be ordered to provide private health insurance when it becomes available.
- The parent with majority time may be ordered to provide public health insurance for the children.
- Either or both parents must be ordered to pay cash medical support that is reasonable in cost.



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Medical Expenses

- ▶ Unreimbursed health care expenses
- ▶ Court may, in its discretion, order parents to share contribution to these obligations
- ▶ Not automatically pro-rata but may often be in same percentages as net income

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Child Care Expenses



- ▶ Child Care expenses will be prorated and added to the basic child support obligation.
- ▶ Reasonably necessary to be employed, to attend educational or vocational training to improve employment opportunities, or for job search
- ▶ Includes before/after school care and camps

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Extracurricular Activities

- ▶ School and Extracurricular activity expenses
- ▶ Discretionary with court
- ▶ Applies to either or both parties
- ▶ Reasonable
- ▶ In addition to basic child support obligation
- ▶ Enhance the child's development
 - ▶ Educational
 - ▶ Athletic
 - ▶ Social
 - ▶ cultural

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Let's Go Through
Some
Hypotheticals!

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Hypothetical 1

- ▶ Sid and Nancy are getting divorced. They have two minor children. Sid grosses \$4,000.00 per month. Nancy grosses \$3,000.00 per month. Both kids live with Nancy, and spend alternating weekends, and every Wednesday night with Sid (104 nights per year). The children have medical insurance through the State of Illinois.
- ▶ Who pays what?

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Monthly Gross Income	Net Income	
	Parent with the Majority of Parenting Time	Parent <u>without</u> the Majority of Parenting Time
2975.00 - 3024.99	2429	2376
3025.00 - 3074.99	2466	2413
3075.00 - 3124.99	2504	2451
3125.00 - 3174.99	2542	2489
3175.00 - 3224.99	2579	2526
3225.00 - 3274.99	2617	2564
3275.00 - 3324.99	2655	2602
3325.00 - 3374.99	2693	2640
3375.00 - 3424.99	2730	2677
3425.00 - 3474.99	2768	2715
3475.00 - 3524.99	2806	2753
3525.00 - 3574.99	2843	2790
3575.00 - 3624.99	2881	2828
3625.00 - 3674.99	2919	2866
3675.00 - 3724.99	2956	2903
3725.00 - 3774.99	2994	2941
3775.00 - 3824.99	3032	2979
3825.00 - 3874.99	3070	3017
3875.00 - 3924.99	3107	3054
3925.00 - 3974.99	3145	3092
3975.00 - 4024.99	3183	3130

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Income Shares Schedule Based on Net Income

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
775.00 - 824.99	173	265	322	360	396	430
825.00 - 874.99	184	282	342	382	421	457
5425.00 - 5474.99	1001	1511	1808	2020	2222	2415
5475.00 - 5524.99	1007	1521	1820	2033	2237	2431
5525.00 - 5574.99	1013	1531	1832	2047	2251	2447
5575.00 - 5624.99	1020	1541	1844	2060	2266	2463
5625.00 - 5674.99	1024	1546	1850	2066	2272	2470
5675.00 - 5724.99	1028	1552	1855	2072	2279	2478
5725.00 - 5774.99	1032	1557	1861	2079	2286	2485

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Hypothetical 2

- Keep the above facts, but change Sid and Nancy's parenting schedule. The kids reside with Nancy, and spend alternating weekends, and every Wednesday and Thursday with Sid (156 nights per year).

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Hypothetical 3

- ▶ (a) Return to the facts in the first hypothetical. Subsequently, Sid marries Chelsea and is living the dream with her and their 2 new children. Sid is claiming the multi-family adjustment.
- ▶ (b) Chelsea divorces Sid. Sid is ordered to pay Chelsea \$800.00 per month for the support of their two kids. Sid is claiming the multi-family adjustment.

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Hypothetical 4

- ▶ Return again to number one. DCFS takes Sid and Nancy's children and places them in foster care because Sid was implicated in Nancy's untimely death. The State of Illinois is seeking support from Sid. His income is still \$4,000.00 per month based upon royalties he is receiving.

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Hypothetical 5

- (a) One last time, go back to the first hypothetical. This time Sid gets a record deal and now grosses \$15,000.00 per month. Nancy's career in pharmaceutical sales has not yet blossomed, and she still grosses \$3,000.00 monthly. The Court has awarded Nancy maintenance in the amount of \$3,600.00 per month. Sid is now providing medical insurance for the children at a cost of \$200.00 per month.
- (b) What if Nancy provides the insurance instead for \$200.00 per month?

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Shared Physical Care Support Obligation Worksheet

			A	B	C
# of Children for whom Support is Sought ____ (#)			Parent A	Parent B	Combined Total
Determination of Net Monthly Income	1	Gross Monthly Income from All Sources (Includes maintenance received if established prior to 2019 and social security dependent benefits for subject child paid on behalf of the retired/disabled parent, less maintenance paid/payable if established prior to 2019; excludes means tested benefits (e.g., TANF, SSI, SNAP, etc.) and benefits/income received for non-subject child.)	1	\$	\$
	2	Standardized Net Income (Using Standardized Net Income Conversion Table)	2	\$	\$
	3	Individualized Net Income (Requires joint stipulation or court determination)	3	\$	\$
	4	Maintenance received if established after January 1, 2019, or by agreement of the parties	4	\$	\$
	5	Maintenance paid/payable if established after January 1, 2019, or by agreement of the parties	5	\$	\$
	6	Multi-Family Adjustment with Order: (Amount paid pursuant to the terms of the order.) # child(ren) for Parent A # child(ren) for Parent B	6	\$	\$
	7	Multi-Family Adjustment without Order: (Lesser of amount paid or 75% of the support that should be paid based solely on requesting parent's income.) # child(ren) for Parent A # child(ren) for Parent B	7	\$	\$
	8	Adjusted Net Income (Add each parent's line 4 to line 2 or 3, then subtract line 5, line 6, and/or line 7 from that sum to determine his/her adjusted net monthly income to be used in the following steps. Next, add 8A and 8B to determine 8C.)	8	\$	\$
Computation of Basic Child Support Obligation	9	Each Parent's Percentage Share of Adjusted Net Income (Each parent's line 8 divided by 8C.)	9	%	%
	10	Basic Child Support Obligation Based on Combined Adjusted Net Income (Using 8C, find the corresponding combined net income on the Schedule of Basic Child Support Obligations.)	10		\$0.00

	11	Each Parent's Contribution toward the Basic Child Support Obligation (Line 10C multiplied by each parent's line 9.)	11	\$	\$	
Shared Physical Care	12	Shared Physical Care Support Obligation (Line 10C multiplied by 1.5.)	12			\$
	13	Each Parent's Share of the Shared Physical Care Support Obligation (12C multiplied by each parent's line 9.)	13	\$	\$	
	14	Number of Overnights Per Year with the Child	14			365
	15	Percentage of Time with Each Parent (Each parent's line 14 divided by 14C.)	15	%	%	
	16	Each Parent's Calculated Shared Care Child Support Obligation (Multiply each parent's line 13 by the other parent's line 15.)	16	\$	\$	
	17	Resulting Shared Care Child Support Obligation (Subtract Lesser of 16A or 16B from the Greater of 16A or 16B. Enter the difference in the column of the greater value from line 16.)	17	\$	\$	
Health Insurance Coverage	18	Cost of Child's Health Insurance Premium (Actual amount of the total health insurance premium attributable to the subject child, placed in the column of the providing parent.)	18	\$	\$	
	19	Each Parent's Share of the Child's Health Insurance Premium (Line 18A or B multiplied by each parent's line 9.)	19	\$	\$	
*Other Expenses	20	*Extraordinary Extracurricular Activities and School Expenses (Basic extracurricular activities and school expenses are included in the Schedule of Basic Child Support Obligation. Total cost entered in 20C. Then, to determine each parent's share, multiply 20C by each parent's line 9.)	20			\$
	21	*Child Care Expenses (Total cost entered in 21C. Then, to determine each parent's share, multiply 21C by each parent's line 9.)	21			\$

Child Support Obligation (If insurance is being provided by the parent who is also the obligor, then the obligee's share of health insurance from line 19 is subtracted from obligor's line 17, unless obligee's net income (line 2 or 3) is less than 133% of the Federal Poverty Guidelines, with the resulting amount appearing at right. If insurance is being provided by the parent who is the obligee, then amount at right will be line 17. The obligor's share of the health insurance from line 19 will appear below and is ultimately added to the obligation.)

\$ \$

Health Insurance Obligation (If insurance is being provided by the parent who is the obligee, then amount at right will be his/her line 19 and is ultimately added to the obligation, unless the obligor's net income (line 2 or 3) is less than 133% of the Federal Poverty Guidelines. If insurance is being provided by the parent who is the obligor, then the obligee's share of health insurance from line 19 is subtracted from obligor's line 17 with the resulting amount appearing as the Child Support Obligation and the number at right will be zero.)

\$ \$

Calculation completed

*Although depicted above, items listed in the Other Expenses section (Extraordinary Extracurricular Activities and School Expenses and Child Care Expenses) are NOT included in the amounts shown as Child Support Obligation or Health Insurance Obligation. The court, in its discretion, may order either or both parents to contribute to these Other Expenses.

Support Obligation Worksheet

		A	B	C	
# of Children for whom Support is Sought ____ (#)		Parent A	Parent B	Combined Total	
Determination of Net Monthly Income	1 Gross Monthly Income from All Sources (Includes maintenance received if established prior to 2019 and social security dependent benefits for subject child paid on behalf of the retired/disabled parent, less maintenance paid/payable if established prior to 2019; excludes means tested benefits (e.g., TANF, SSI, SNAP, etc.) and benefits/income received for non-subject child.)	1	\$	\$	
	2 Standardized Net Income (Using Standardized Net Income Conversion Table)	2	\$	\$	
	3 Individualized Net Income (Requires joint stipulation or court determination)	3	\$	\$	
	4 Maintenance received if established after January 1, 2019, or by agreement of the parties	4	\$	\$	
	5 Maintenance paid/payable if established after January 1, 2019, or by agreement of the parties	5	\$	\$	
	6 Multi-Family Adjustment with Order: (Amount paid pursuant to the terms of the order.) # child(ren) for Parent A # child(ren) for Parent B	6	\$	\$	
	7 Multi-Family Adjustment without Order: (Lesser of amount paid or 75% of the support that should be paid based solely on requesting parent's income.) # child(ren) for Parent A # child(ren) for Parent B	7	\$	\$	
	8 Adjusted Net Income (Add each parent's line 4 to line 2 or 3, then subtract line 5, line 6, and/or line 7 from that sum to determine his/her adjusted net monthly income to be used in the following steps. Next, add 8A and 8B to determine 8C.)	8	\$	\$	\$
Computation of Basic Child Support Obligation	9 Each Parent's Percentage Share of Adjusted Net Income (Each parent's line 8 divided by 8C.)	9	%	%	
	10 Basic Child Support Obligation Based on Combined Adjusted Net Income (Using 8C, find the corresponding combined net income on the Schedule of Basic Child Support Obligations.)	10			\$
	11 Each Parent's Contribution toward the Basic Child Support Obligation (Line 10C multiplied by each parent's line 9.)	11	\$	\$	
Health Insurance Coverage	12 Cost of Child's Health Insurance Premium (Actual amount of the total health insurance premium attributable to the subject child, placed in the column of the providing parent.)	12	\$	\$	

*Other Expenses	13 Each Parent's Share of the Child's Health Insurance Premium (Line 12A or B multiplied by each parent's line 9.)			
	13	\$	\$	
	14 *Extraordinary Extracurricular Activities and School Expenses (Basic extracurricular activities and school expenses are included in the Schedule of Basic Child Support Obligation. Total cost entered in 14C. Then, to determine each parent's share, multiply 14C by each parent's line 9.)			
	14	\$	\$	\$
	15 *Child Care Expenses (Total cost entered in 15C. Then, to determine each parent's share, multiply 15C by each parent's line 9.)			
	15	\$	\$	\$

Child Support Obligation (If insurance is being provided by the parent who is also the obligor, then the obligee's share of health insurance from line 13 is subtracted from obligor's line 11, unless obligee's net income (line 2 or 3) is less than 133% of the Federal Poverty Guidelines, with the resulting amount appearing at right. If insurance is being provided by the parent who is the obligee, then amount at right will be line 11. The obligor's share of the health insurance from line 13 will appear below and is ultimately added to the obligation.)

\$ \$

Health Insurance Obligation (If insurance is being provided by the parent who is the obligee, then amount at right will be his/her line 13 and is ultimately added to the obligation, unless the obligor's net income (line 2 or 3) is less than 133% of the Federal Poverty Guidelines. If insurance is being provided by the parent who is the obligor, then the obligee's share of health insurance from line 13 is subtracted from obligor's line 11 with the resulting amount appearing as the Child Support Obligation and the number at right will be zero.)

\$ \$

Calculation completed

*Although depicted above, items listed in the Other Expenses section (Extraordinary Extracurricular Activities and School Expenses and Child Care Expenses) are NOT included in the amounts shown as Child Support Obligation or Health Insurance Obligation. The court, in its discretion, may order either or both parents to contribute to these Other Expenses.

TAB 2

Hon. Arnold F. Blockman (ret.) presided over the family law division in Champaign County, Illinois from 2000 to September 16, 2016. He received his B.S. in History and Political Science from the University of Memphis in 1968 and his J.D. from the University of Illinois College of Law in 1973. He served as a Law Clerk to the Honorable Leland Simkins, Illinois Appellate Court Judge for the Fourth District, from 1973 to 1975. From 1975 to 1996 he was an associate and partner in the Champaign law firm of Hatch, Blockman & McPheters, P.C., concentrating in civil litigation. In November of 1996, he was elected as a Circuit Judge in the Sixth Judicial Circuit. He was appointed by the Illinois Supreme Court to be a member of the Illinois Supreme Court Committee on Civil Jury Instructions and served on that committee from 1979 to December of 1996. He is a Fellow of the American College of Trial Lawyers. He was appointed by the Illinois Supreme Court as a faculty member for the 2004-2005 and 2005-2006 Illinois Judicial Conference Seminar Series and the 2006, 2008, 2010, 2012, 2016 and 2018 Judicial Education Conference. He is a frequent speaker at various Illinois State Bar Association seminars on family law issues. He has published articles on various legal issues in a number of publications, including the Illinois Bar Journal and the Southern Illinois Law Journal. He is also an adjunct professor at the University of Illinois College of Law teaching a course entitled "Family Law Practice."

Pamela J. Kuzniar, Esq., practices family law in Cook, Lake and DuPage Counties. She is a Partner at Haid and Teich LLP; her primary practice is located at 77 W. Wacker, 45th Floor, Chicago, Illinois 60601. Her email address for CLE questions is kuzniar@Kuzniarsimons.com. She is a graduate of Loyola University (1980: Biology/Chemistry/English) and Loyola University of Chicago School of Law, J.D. 1991. She was admitted in Illinois, 1991, Northern District of Illinois 1991, and the Supreme Court of the United States of America, 2003. She was designated and elected a Fellow of the American Academy of Matrimonial Lawyers Fellow in 2007. She serves by appointment as a Cook County Child Representative from 2006 to present. She is an Illinois Bar Foundation Fellow, member of the American Bar Association, Chicago Bar Association, DuPage County Bar Association, and Lake County Bar Association. She is an Author and presenter for CLE seminars sponsored by the Illinois State Bar Association, American Academy of Matrimonial Law, DuPage County Bar Association, National Business Institute and Circuit Court of Cook County. She has authored articles for the Chicago Daily Law Bulletin and ISBA Family Law Newsletter. ISBA Membership Activities include: Assembly, Family Law Section Council 2001-2007 and 2009 to present, CLE Coordinator for Family Law 2007 to present, and Chair of the Family Law Section Council 2013-2014. She is a Leading Lawyer, Super Lawyer and AV rated by Martindale-Hubbell and a recipient of the Illinois State Bar Associations' Board of Governors Award on June 20, 2014.

Jessica Patchik is a 2002 graduate of the DePaul University College of Law. She has worked at the DuPage County State's Attorney's Office as an Assistant State's Attorney since 2003, and presently supervises the office's Title IV-D Child Support Unit. She is a member of the Illinois State Bar Association Family Law Section Council and serves on the Illinois Department of Healthcare and Family Services Child Support Advisory Committee. Ms. Patchik is also a member of the State Bar of Texas.

Stephanie L. Tang is an Assistant Professor of Law at Baylor Law School, teaching Family Law and Children and the Law courses. Before joining Baylor, Professor Tang was a Partner at a family law firm in Chicago, where she specialized in all areas of family law. She obtained multiple certifications as a mediator, fellow with Collaborative Divorce Illinois, and a Certified Financial Litigator with the American Academy for Certified Financial Litigators. Professor Tang received a B.A. in Psychology and Legal Studies with Honors from Northwestern University in 2012. She then graduated from University of Illinois College of Law in 2015, *Magna Cum Laude* with pro bono notation. Professor Tang is the current Chair of the Illinois State Bar Association Family Law Section Council.

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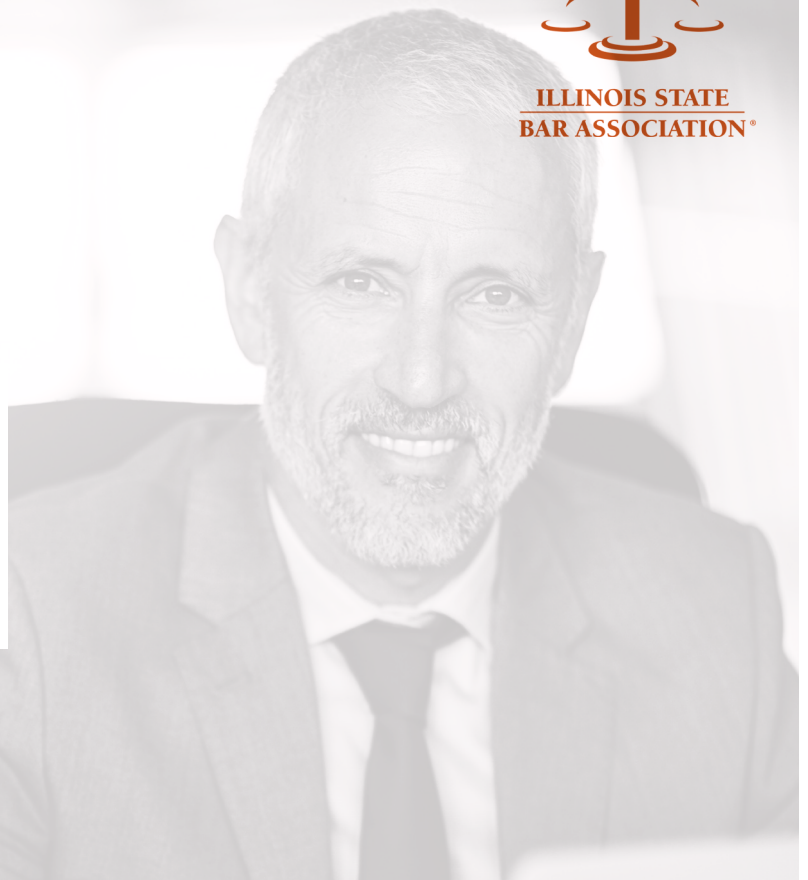
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