

NEVADA CHILD SUPPORT GUIDELINES COMMITTEE PUBLIC MEETING TO REVIEW CHILD SUPPORT ENFORCEMENT GUIDELINES IN ACCORDANCE WITH ASSEMBLY BILL 278 OF THE 2017 LEGISLATIVE SESSION.

The public meeting to review child support enforcement guidelines was brought to order by committee chair Kim Surratt, representing the Family Law Section of the State Bar of Nevada, at 1:04 p.m. on Wednesday, December 13, 2017. This meeting was video-conferenced between the University of Nevada Reno, NSHE System Computing Services, 1664 N Virginia St Room 47, Reno, NV 89557 and College of Southern Nevada, North Las Vegas Campus, 3200 E Cheyenne Ave Building C Room 2638 (Conference Room A), North Las Vegas, NV 89030. The meeting was also accessible via teleconference.

MEMBERS PRESENT:

Kathleen Baker, Washoe County District Attorney's Office
Karen Cliffe, Clark County District Attorney's Office
Charles Hoskin, Family Division of the Eighth Judicial District Court
Nova Murray, Deputy Administrator, Division of Welfare and Supportive Services
Assemblyman Keith Pickard
Bridget E. Robb, Family Division of the Second Judicial District Court
Joseph Sanford, Churchill County District Attorney's Association
Kim Surratt, Family Law Section of the State Bar of Nevada
Dawn Throne, Family Law Section of the State Bar of Nevada

MEMBERS PESENT VIA TELEPHONE:

Senator Patricia Farley

MEMBERS ABSENT:

Ellen Crecelius, Chief Financial Officer, Department of Health and Human Services
Senator Patricia Farley
Assemblyman Ozzie Fumo
Senator Michael Roberson
Jim Shirley, Family Division of the Eleventh Judicial District Court
Lidia Stiglich, Justice, Nevada Supreme Court

STAFF PRESENT:

Jenelle Gimlin, Chief of Child Support Enforcement, Division of Welfare and Supportive Services (DWSS)
David Castagnola, Social Services Program Specialist III, DWSS
Joy Tomlinson, Administrative Assistant III, DWSS
Rebecca Lindelow, Family Services Supervisor, DWSS
Kiersten Gallagher, Social Services Manager, DWSS

STAFF PRESENT VIA TELEPHONE:

Ryan Sunga, Deputy Attorney General

GUESTS PRESENT – NORTH

DeAndrea Ceccarelli
Dakota Converse

GUESTS PRESENT – SOUTH

David Schoen

Agenda Item #1 – Call to Order and Roll Call

The public meeting to review child support enforcement guidelines was brought to order by committee chair Kim Surratt at 1:04 p.m.

Roll call was taken.

Agenda Item #2 – Public Comment

Ms. Surratt called for public comment in the south: no public comment.

Ms. Surratt called for public comment in the north. Public comment was heard from DeAndrea Ceccarelli. Please see Exhibit A for content.

Public comment was heard from Dakota Converse. Mr. Converse voiced his concerns regarding the laws on establishing child support and joint-custody. He asked why either parent should have to pay the other one unless there is a significant difference in parenting time. Mr. Converse stated he does not think it is fair custodians are not required to claim child support on their taxes. Also, he stated Nevada's laws do not consider what is best for the child. In addition, he stated many non-custodial parents are discouraged because they pay for everything.

Ms. Surratt informed Mr. Converse the committee will address 50/50 custody.

Ms. Surratt summarized public comment mailed in by Bryce White. See Exhibit B for content.

Ms. Surratt called for public comment over the telephone: no public comment.

Agenda Item #3 – Approval of Meeting Minutes (November 17, 2017)

Ms. Surratt tabled this agenda item for the next meeting as meeting minutes were not available.

Agenda Item #4 – Report from David Schoen, regarding his recommendations and proposal for a method of child support guidelines in Nevada. Discussion and recommendations regarding proposal from David Schoen.

Mr. Schoen presented his child support calculation model. Please see Exhibit C for content.

The committee asked the following questions regarding Mr. Schoen's proposed calculation:

- Can you highlight the difference between your model and the income share models from other states (i.e. Arizona and Wisconsin)?

- Mr. Schoen explained how Arizona looks at the non-custodial parent's parenting time and multiplies it. His model starts at the center and goes left or right with the calculations. In addition, his model takes into consideration both ends: parenting time and what it costs to raise a child.
- Can you explain how your model will address the shifting of parenting time?
 - Mr. Schoen explained to the committee there will still be the discussion of one parent having more time with the child than the other parent. However, his model will keep non-custodial parents in the same income bracket from paying vastly different amounts in child support.
- How do we get away from a client asking for 50% custody?
 - Mr. Schoen stated he did not think there was a way to get away from clients asking for 50% of custody. He stated focus on physical custody versus finances will help alleviate fighting over custody.
- Will the USDA's numbers need to be shifted every year?
 - Mr. Schoen answered the formula can be shifted based on the newest USDA data.
- How will judges have access to this formula to implement these calculations?
 - Mr. Schoen provided the formula's through Adobe. However, this formula could be added to the Health and Human Services website and any clerk of the court could print the calculations out in court.

No action was taken on this agenda item.

Agenda Item #5 – Discussion and recommendations of documents provided by Michael McDonald.

No discussion or action on this item as Mr. McDonald was unable to attend this meeting. Documents provided by Mr. McDonald are available at:
https://dwss.nv.gov/uploadedFiles/dwssnvgov/content/Support/cs_email_Michael%20McDonald.pdf

Agenda Item #6 – Discussion and recommendations regarding stipulated modification of child support.

Ms. Surratt tabled Agenda Item #6 for next meeting. Ms. Surratt tabled Agenda Item #8i and Agenda Items 6 – 8h for next meeting in the interest of time.

Agenda Item #7 – Discussion and recommendations regarding self-adjusting orders.

Ms. Surratt tabled Agenda Item #7 for next meeting in the interest of time.

Agenda Item #8 – Recommendations detailed in Exhibit 44 of the 2015 written report of Jane Venohr, Ph.D. to the State of Nevada Child Support Enforcement Program entitled, “Review of the Nevada Child Support Guidelines” (hereinafter “Exhibit 44”).

No discussion or action on this item.

Agenda Item #8a – Discussion and recommendations as to what formula to use for child support after elimination of the presumptive maximum amounts (pursuant to items 2, 3

and 5 of Exhibit 44 and the Action Items from the September 26, 2017 meeting). Sample language drafted by Commission Member Judge Robb to be reviewed and discussed along with economic data to be provided by Commission Member Ellen Crecelius.

Judge Robb presented sample language to the committee. Please see Exhibit D for content. The language came from Nevada and Wisconsin. The high income payors language is from Wisconsin. Medical care is part of the calculations and percentage numbers were not changed.

Committee suggested Judge Robb add clarification, definitions, and more language. Ms. Surratt suggested making the new language public friendly and add language for different situations that could arise. Judge Robb stated she would work on the language again and committee could discuss the new draft at the next meeting.

Ms. Surratt suggested Agenda Item #8a be included on the next meeting's agenda for further discussion and possible action.

Agenda Item #8b – Discussion and recommendations as to how to set a minimum order with a self-support reserve/low-income adjustment (pursuant to item 7 of Exhibit 44 and the Action Items from the September 26, 2017 meeting).

Ms. Surratt tabled Agenda Item #8b for next meeting in the interest of time.

Agenda Item #8c – Discussion and recommendations as to how to address the treatment of incarcerated parents or parent recently released from prison (pursuant to item 8 of Exhibit 44). Sample language drafted by Commission Member Kim Surratt to be reviewed and discussed.

Ms. Surratt tabled Agenda Item #8c for next meeting in the interest of time.

Agenda Item #8d – Discussion and recommendations as to how to limit income imputation beyond a parent's earning potential (pursuant to item 9 of Exhibit 44).

Ms. Surratt tabled Agenda Item #8d for next meeting in the interest of time.

Agenda Item #8e – Discussion and recommendations as to how to develop and adopt an adjustment for additional dependents (pursuant to item 10 of Exhibit 44).

Ms. Surratt tabled Agenda Item #8e for next meeting in the interest of time.

Agenda Item #8f – Discussion and recommendations as to how to develop and adopt an adjustment for shared parenting time (pursuant to item 11 of Exhibit 44).

Ms. Surratt tabled Agenda Item #8f for next meeting in the interest of time.

Agenda Item #8g – Discussion and recommendations as to how to develop and adopt an adjustment for the child's health care expenses (pursuant to item 12 of Exhibit 44).

Ms. Surratt tabled Agenda Item #8g for next meeting in the interest of time.

Agenda Item #8h – Discussion and recommendations as to how to develop and adopt an adjustment for child care expenses (pursuant to item 13 of Exhibit 44).

Ms. Surratt tabled Agenda Item #8h for next meeting in the interest of time.

Agenda Item #8i – Discussion and recommendations as to how to review and revise the deviation criteria if deemed appropriate (pursuant to item 14 of Exhibit 44).

Committee discussed these deviations provided in Nevada's Revised Statutes (NRS) 125B.080(9):

1. The cost of child care
2. Any special educational needs of the child
3. The legal responsibility of the parents for the support of others
4. The value of services contributed by either parent
5. Any public assistance paid to support the child, including social security benefits available to the child
6. The cost of transportation of the child to and from visitation if the custodial parent moved with the child from the jurisdiction of the court which ordered the support and the noncustodial parent remained
7. Any other necessary expenses for the benefit of the child
8. The relative income of both parents

Committee decided to have Judge Robb work on the language for these deviations and she will present the new language at the next meeting.

Ms. Surratt tabled Agenda Item #8i in the interest of time.

Agenda Item #9 – Discussion and recommendations as to how to calculate child support for a payor who receives irregular income/paychecks.

Ms. Surratt tabled Agenda Item #9 for next meeting in the interest of time.

Agenda Item #10 – Discussion and recommendations as to how to intercept gambling winnings.

Ms. Surratt tabled Agenda Item #10 for next meeting in the interest of time.

Agenda Item #11 – Discussion and recommendations as to how to calculate arrears

Ms. Surratt tabled Agenda Item #11 for next meeting in the interest of time.

Agenda Item #12 – Discuss and approve ideas for future agenda items.

Ms. Surratt tabled Agenda Item #12 for next meeting in the interest of time.

Agenda Item #13 – Discuss and approve future meeting dates calendar through July 2018

The committee discussed canceling the December 29th meeting. Ms. Surratt stated she would send out an email to see who will be in attendance for December 29th. If there will be a quorum based on the responses, the committee will still have the meeting.

Agenda Item #14 – Public Comment

Ms. Surratt called for public comment over the telephone: no public comment.

Ms. Surratt called for public comment in the south: no public comment.

Ms. Surratt called for public comment in the north: no public comment.

Agenda Item #15 – Adjournment

Ms. Surratt called for a motion of adjournment. Judge Robb motioned for adjournment. Assemblyman Pickard seconded motion. Meeting adjourned at 3:59 pm.

Exhibit A

Public Comment from DeAndrea Creccarelli:

Thank you for the opportunity to speak today. I would like to provide a little background on my experience in the matters at hand today. I am somewhat familiar with many sides of child support from both the custodial and non-custodial sides. First, I am a custodial parent whose non-custodial parent has only made minimal payments in the last several years to due to voluntary unemployment and most recently incarceration. Second, my now ex-husband during the time we were married was required to pay child support and faithfully does until this day. This also, includes several thousand of arrears he accumulated while he was incarcerated. During our marriage, half of our income tax return was provided to his son's mother (rightfully so) and we were able to retain the other half as I claimed an "injured spouse" since he accumulated the arrears before our marriage. He eventually settled with her paying many thousands of dollars to clear the arrears. During that time, the income he provided to support his child came from our household income which included my child and the two more we had together. We are now divorced and I am court ordered through our divorce to pay \$450 for the support of the two children we have together. This amount of support was determined despite the fact that we share equal time with the children and because my income is more than double his. I provide this information for you to see that I am not speaking out of turn, but out of experience from all sides of the conversation. I am an educated parent who came from poverty and was once on public assistance for a short time. I have held full-time employment since I was 5 months pregnant with my first child and would consider myself a good parent and a concerned middle-class citizen.

To begin, I am here today to represent custodial parents during your consideration of modifying child support guideline-specifically when it involves lowering support orders to below the current minimum of \$100 for incarcerated non-custodial parents. While I respect the intent of its design, this would only punish custodial parents both financially and emotionally. Especially, when incarceration should be considered "voluntary unemployment" as the individual knowingly and willfully chose to commit a crime that could result in incarceration. It is absolutely unfair to grant a waiver of financial obligation to a person because of their choice to commit a crime. I have spent the last week reviewing several reports, including the "Review of the Nevada Child Support Guidelines", many which state statistics about the likelihood of repayment and hardship placed on a criminal upon their release. What about the hardship for custodial parents who must

now assume the full responsibility with no retribution? What about the countless hours and second jobs custodial parents will have to take, all while knowing that the non-custodial parent is not being held responsible for any portion of their fair share? Why is it ok for them to be held responsible in criminal court but not family court? The answer is that is not fair and it's not right. What message will it send to criminals-*commit a crime and get off on your financial responsibility to care for your child?* What message does this send to custodial parents - *we don't respect you stepping up and taking on the full financial burden of raising a child enough to hold the non-custodial parent even the slightest responsible?*

Just last week, I was on the phone with my Case Manager who informed me that the judge would likely drop the non-custodial parent's payment to zero dollars while incarcerated. This was after he was sent a letter asking if he wanted his case reviewed since he is incarcerated. For the last two years, almost no efforts were made to enforce payments nor a penalty given for non-payment; and now those I trusted to enforce child support, sent a letter to him asking if he wanted a review hearing knowing that the intention was to reduce his financial responsibility. I was mind-blown when I heard this. My daughter is almost 12 years old and by the time her non-custodial parent is due to be released she will be 17 years old. This means that for five years, I will be required to take on the full burden of her care and financial support and he will be given a financial break. How is it fair that I do my part in raising a child I brought into this world and am penalized for it; while he commits a crime and is rewarded with having no financial responsibility-all while receiving free housing and meals while he is incarcerated which are also paid for with my tax dollars.

I reiterate that a zero financial responsibility is unfair to custodial parents and consideration of the intent of this discussion MUST include consideration for the hardship this will place on custodial parents. The Review of the Nevada Child Support Guideline suggests numerous times the average child rearing cost for one child is \$980/month. A zero financial responsibility for incarcerated non-custodial parents is completely unacceptable. In fact, I believe the minimum of \$100 is also unacceptable if you take into consideration the ability for non-custodial parents to participate in employment if they had not voluntarily been incarcerated. Take for instance, a full-time minimum wage job would produce an estimated monthly income of \$1,430, assuming they are no barriers to full time employment such as a disability or mental

health issues. Under this theory and considering the current Nevada Revised Statute, 18% of this monthly income without deviations would result in a single child support order of \$257.40, more than double the current minimum allowable support order and only half of the average USDA child rearing cost once split between parents ($\$980/2$ parents = \$490). Lowering the current minimum support order any lower is a slap in the face to any and all custodial parents and tax payers who are likely absorbing the lack of financial responsibility from non-custodial parents. At the minimum, at \$100/month support order for one child does not sufficiently represent a respectable share of support and would only accrue \$1,200/annually in arrears. Furthermore, if a non-custodial parent were incarcerated for the entire 18 years of required financial responsibility, a \$100 minimum order would only produce arrears of \$21,600. This amount can be compared to any other large purchase which is paid off over time and worked into the average family's budget-such as a car payment or mortgage. Essentially, this point is to put into perspective the financial facts of the current minimum support orders and the actually low amount of arrears it could accumulate; which should be considered when assessing the true barriers arrears place on a criminal upon release.

In Nevada's current economy there are few excuses to not have employment and those not working without a valid involuntary reason, should be considered as voluntary unemployment and assigned a support order accordingly-the current minimum of \$100. I understand, that while incarcerated a non-custodial parent is not able to make payments but that does not mean they should not still be held responsible. That's like saying if I lose my job I shouldn't be held responsible for paying my bills. As a custodial parent, I have done my part carrying the extra burden and I am asking you today to do your part and consider the potential penalties being placed on custodial parents while giving a free ride to criminals. While I can find a small understanding as to consider the "ability to pay" while incarcerated, dropping the minimum standard is clearly not the solution to the true problem and is completely unfair to custodial parents and tax payers bearing the hardship for parents who make poor choices resulting in incarceration.

Secondly, I would like to state concern in utilizing a percentage of income to calculate child support. I believe this model does not accurately account for the actual cost of child-rearing and can often penalize a parent for their financial success and reward parents for minimal efforts to financially provide. Child support should be determined on the average cost to raise a child

and the current Review of the Nevada Child Support Guidelines provides data from the USDA regarding the estimated child-rearing cost of children based on seven categories (Food, transportation, housing, clothing, health care, education, and miscellaneous expenses). Consideration of this data should be given as it is an equitable measure to account for true expenses which should then be shared equally (assuming equal time with children, deviation should be considered when otherwise). It is not fair for a parent to be “less responsible” for their equal share of the cost of child rearing because they have lower income and it is not fair for a parent to be “more responsible” for a child financially because they have a higher income. If you wish to provide a similar living situation as the child had when the parents co-habited, then the lower income parents should take the same measures the higher income parent made to support their child(ren). In fact, standard of living is more of an alimony matter than a child support matter. Either way, as a parent, custodial or non, you have a responsibility to provide support for your child and should be required to do so in a fair and equitable manner.

For instance, I spent many, many nights and long hours in college to earn my Bachelor Degree resulting in gainful employment to support my children. I am currently in my Master’s program as I am now required to provide child support for children I share equal time with and take on the full responsibility for a child whose other parent will soon not be required to financially care for her because he is incarcerated and will likely have his support order lowered to \$0. As a responsible custodial parent and a victim of the percentage of income calculations, I must now increase my income in order to provide for my children because the Nevada Revised Statutes child support guidelines have imposed both restrictions and obligations on me because of my financial achievement. I am however thankful for the Presumptive Maximum Amounts as who knows where I would be then. On the other hand, both of my children’s fathers only have a high school education. One has never maintained stable employment and the other will likely max out on his State employment at \$40,000 because of his lack of effort to get a higher education. Again, why must a custodial parent, doing my part, be penalized for stepping up and doing what it takes to raise the children I brought into this world? Seems to me the only thing being enforced is for custodial parents to have to pick up the financial slack.

Additionally, the percentage of incomes calculations can actually be a deterrent for both custodial and non-custodial parents to increase their income as it negatively affects their child support in some views. Make a little money, pay less child support and let the other parent pick

up the slack. Make too much money and subsidize the parent who puts forth less effort to become financially secure. Having a set amount for the cost of child-rearing is a fair way to equally split the financial cost of raising a child.

Lastly, I would like to suggest a few additional things to consider that may be outside of your scope but still worth mentioning.

- If a non-custodial parent is incarcerated, a percentage of any money placed in an inmate account should be available for child support payments. Considering there would be no need for a support reserve as you are supported by the prison system. If you have the ability to secure income for commissary and phone cards, then you have the ability to support your child.
- An increased emphasis on enforcing job searching efforts should be considered-for both incarcerated and non-compliant parents. On the same hand, if a parent is not supporting a child(ren), then incarceration for non-payment does not impact the custodial parent as they were not receiving support anyways. Harsher punishments on non-compliant obligors should be considered. As it stands they know there are no true ramifications, I have seen this first hand.
- Consideration should be given to interest charged while incarcerated. This seems to be a non-productive penalty and one way to alleviate some of the intention of lowering support orders during incarceration.

Again, thank you for the opportunity to voice my thoughts on the matter.

DeAndrea

Exhibit B

DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF WELFARE AND SUPPORTIVE SERVICES
1470 College Parkway Carson City, NV, 89706
Telephone (775) 684-0500 • Fax (775) 684-0614 <http://dwss.nv.gov>
CHILD SUPPORT GUIDELINES COMMITTEE
Chairperson Kimberly Surratt

Public Comment Submitted for Consideration

Subject: Gradual Child Support Changes for Percentage of Shared Parenting

Please consider using tables similar to IRS tax tables for determining child support for any percentage of custody and income level, regardless of any designation of primary custody or shared custody arrangement, and regardless of high earner, low earner designation.

The idea is to incorporate all considerations into the tables. Both parents would use the same table to determine each parents' percentage of income obligation to support based on percentage of custody, and the high obligation pays the low obligation the difference. Considerations for the fact that shared parenting is more expensive than single custody can be built into the table, but the table should be gradual with no significant steps in it.

Currently there is a dramatic change in child support between 39% custody and 40% custody, in some cases thousands of dollars difference. I know of a recent case where the 1% difference amounted to a \$540 change in support. This type of dramatic change should be avoided to reduce the tendency for parents to shoot for a target. Nearly all divorces end up with some visitation or shared parenting. The table should blur the distinction between the two.

Though the table could start with something like 18% of income for 0% to 20% of custody, and end with 0% of income for 80% to 100% custody, the transition between should be gradual and incorporate the added cost of sharing parenting.

After each parent has found the percentage of their income they should pay based on the percentage of custody, the highest obligation pays the lower obligation the difference.

Be sure to carefully explain that the calculation is only for the monetary portion of the obligation for support, and balances monetary support against physical custody support, and restrict judges from making further adjustment based on time with each parent.

If the child is under 5 years of age, clearly and strongly prohibit the use of imputation, when if the parent imputed were to work for the imputed amount, it would interfere with or prevent continuing the child care practice that was well established and practiced at the time a petition for divorce was first filed.

Bryce White
503 East Robinson St. Carson City, NV 89701 email walnuts9999@yahoo.com

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DIVISION OF WELFARE AND SUPPORTIVE SERVICES
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Chairperson Kimberly Surratt

Public Comment Submitted for Consideration

Subject: No Support Reduction for Incarcerated Payers

Please seriously consider no reduction of support while incarcerated.

There are several reasons to continue the obligation of support during incarceration.

1. An unintended result is that family members will be less inclined to report criminal activity if it results in reduction of support to a child in the family. Many times it is family members who report wrong doing that would have otherwise never been discovered.
2. The obligation of support should remain intact even if the parent currently has no ability to pay. Children and others who end up taking on the burden due to the payers poor choices, should continue to have some hope of restitution. If the payer later receives some lottery, inheritance, or other fortune, they should be obligated to repay their debt before they go party.
3. The concern that if a criminal is too far in debt, the total amount that could be recovered will be higher if the debt is lowered, is a bad reason to reduce debt. It sends the wrong signal to our public. The cause and effect is not established and Nevada should not take the risk of making such a social experiment. Just because some payers who had lower debt paid a higher percentage of their debt, it is not proof they did so because it was lower. There are many more social factors that play into decisions. Perhaps those who incur less debt are the type of people who pay their debts, and those who accumulate debt more freely, pay it back less often.

We suggest making no consideration of lower support for those who are incarcerated.

Bryce White
503 East Robinson St. Carson City, NV 89701 email walnuts9999@yahoo.com

Other Nevada citizens supporting this concept:
Name Address

MAUREEN WHITE 503 E. ROBINSON ST
CARSON CITY, NV 89701

Jennifer Stephens 503 E. Robinson street
Carson City NV 89701

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DIVISION OF WELFARE AND SUPPORTIVE SERVICES
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Bryce White
503 East Robinson St. Carson City, NV 89701 email walnuts9999@yahoo.com

Other Nevada citizens supporting this concept:
Name Address

MAUREEN WHITE 503 E. ROBINSON ST
CARSON CITY, NV 89701

Jennifer Stephens 503 E. Robinson street
Carson City NV 89701

No Support Reduction for Incarcerated Payers
Other Nevada citizens supporting this concept continued:
Name Address

Veronica camp 2634 waterford Pl
CC NV 89703

Lisa Bennett ~~1414 FOOT HILL RD.~~
2123 G. St.
Sparks, NV 89457

Shannon Colar 3255 Berken Field Dr
CC NV 89701

Jeanne Tigh 3665 Sandstone Dr
Wellington Nev 89444

Robert B. Perkins 2497 Merritt Dr, Carson City, NV 89701
Nanette P. Perkins, 2497 Merritt Dr, Carson City NV 89701 775-720-6867

Mary K Sellers 1418 Marlette Cir Gardnerville, NV 89460

meegan maxwell 605 E. Robinson St. Apt. B Carson City, NV 89701
M. Long 2420 Woodcrest Ln Carson City, NV 89701

Ann M SanFilippo-Ginger 2420 Woodcrest Lane Carson City 897

April Tomasco 3839 Sweetland, Carson City, NV 89701
~~April~~

John Tomasco 3839 Sweetland Carson City, NV 89701

John Tomasco

JEREMY KLUCK 525 TRAVIS DR CARSON CITY NV 89701

Lori Krasovec 4 ENZA Circle Carson City NV 89706

Cheryl Finch PO Box 2328 Carson City NV 89702

DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF WELFARE AND SUPPORTIVE SERVICES
1470 College Parkway Carson City, NV, 89706
Telephone (775) 684-0500 • Fax (775) 684-0614 <http://dwss.nv.gov>
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Public Comment Submitted for Consideration

Subject: Limitation on Imputation of Income

Please consider strict limitation on imputation of income. Unfortunately, in shared parenting cases, children are suffering and they are denied their needs or the burden is shifted upon the public or other caring citizens. Because courts are imputing income to the low earner, it results in lower child support than is reasonable.

There are cases where the low earner, who was providing full time care for a young child is expected to place that child in daycare and go earn little more than the daycare expense. This occurs because the judge is free to use a combination of NRS statute allowing imputation of income (meant for a high earner), and apply case law (Wright vs Osburn), to impute to a stay at home caregiver (low earner). Judges commonly impute on a 40 hour week to the low earner without regard for how the child will be cared for, transition to fulltime daycare, or accommodation for child care during shift work when daycare facilities are closed. I have attached an actual judgment as an example of how wrong judges are allowed to wander under existing statute and case law. In the attached case the judge imputed income to the fulltime caregiver who was not employed prior to the divorce, did not impute to the primary earner who lost employment during the divorce, and then used adjustment factors to further reduce child support to zero. Please make a calculation which prevents this kind of abuse.

High earners are aware of this tendency and as a result, insist on higher custody percentage for monetary reasons only.

We suggest including some language to strictly limit when imputation is allowed. The following are some ideas:

1. Imputation to the low earner shall not be allowed if, the low earner has been providing primary care to a child, and that child has never had scheduled care by non-family members, and that child is under 5 years of age.
2. Imputation to the low earner shall not be allowed if the child is below 5 years of age, and the imputation results in lower child support.

Bryce White
503 East Robinson St. Carson City, NV 89701 email walnuts9999@yahoo.com

Other Nevada citizens supporting this concept:

Name	Address
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Limitation on Imputation of Income

Other Nevada citizens supporting this concept continued:

Name Address

MAUREEN WHITE 503 E Robinson St. CC, NV 89701
Jennifer Stephens 503 E Robinson St Carson City NV 89701
Veronica Camp 2634 Waterford Pl CC NV 89703
Shannon Colan 3255 Berkenfield Dr. CC NV 89701
Jeanne Tigh 3665 Sandstone Dr. Wellington NV 89444
Lexi Bennett 2123 G. St. Sparks, NV 89431
Robert B. Perkins 2497 Merit Dr., Carson City, NV 89701
Nanette P. Perkins 2497 Merit Dr, Carson City NV 89701 775-762-6266
Mary K Sellers 1418 Marlette Cir Gardnerville NV 89460
Morgan Maxwell 605 E. Robinson St. Apt. B Carson City, NV 89701
M. Boyer 2420 Woodcrest Ln, Carson City, NV 89701
Ann M SanFilippo - Conger 2420 Woodcrest Lane Carson City NV 89701
John Tomaseo 3839 Sweetland, Carson City, NV 89701
John Tomaseo 3839 Sweetland, Carson City, NV 89701
JEREMY KLUCK 525 TRAVIS CARSON CITY NV 89701
Lori KRASOVEC 4 EDIZA Circle Carson City, NV 89706
Cheryl Finch PO Box 2328 Carson City, NV 89702

CASE # 16-DI-0194 / NOV 23 2016

1 and applied to jobs with a higher rate of pay but has not received
2 any job offers. [REDACTED] is capable of earning, and is earning,
3 approximately \$18 per hour through self-employment. Self employment
4 gives [REDACTED] the flexibility to spend significant time with [REDACTED]
5 without the need for daycare.

6 [REDACTED] is not willfully underemployed nor has he chosen an
7 income source intentionally designed to shirk his obligation of
8 supporting [REDACTED]. Accordingly, the Court does not impute income
9 of \$80,000 to [REDACTED]. [REDACTED] monthly support obligation is \$540
10 ($\$3,000 \times 0.18$). NRS 125B.070.

11 [REDACTED] has education, training and/or experience enabling her
12 to work in different capacities, one of which is a CNA. [REDACTED]
13 is currently working as a CNA one day a week for a total of 7.5
14 hours earning \$13.25 per hour.

15 [REDACTED] claims that [REDACTED] is willfully underemployed for the
16 purpose of avoiding her child support obligation. [REDACTED] chooses
17 to work only 7.5 hours per week even though she is capable of
18 working full-time and despite the fact that [REDACTED] has [REDACTED] in
19 his care 40% of the time. [REDACTED] is also living with her parents.

20 The Court finds that [REDACTED] is capable of working full-time
21 as a CNA and has a true earning capacity of \$2,296 per month
22 ($\$13.25 \times 40 = \530 ; $\$530 \times 52 = \$27,560$; $\$27,560 \div 12 = \$2,296$).
23 In that [REDACTED] chooses to work only 7.5 hours a week even though
24 she is capable of working full time and [REDACTED] has [REDACTED] 40% of
25 the time, [REDACTED] is willfully underemployed.

26 This finding raises a presumption that [REDACTED] intention in
27
28

1 being willfully underemployed is to frustrate her obligation of
2 support. *Minnear*, 107 Nev. at 498. [REDACTED] has the burden of
3 demonstrating a contrary intent. *Id.*

4 [REDACTED] plan, post-divorce, is to continue living with her
5 parents with hopes of getting a place of her own prior to finishing
6 her education. [REDACTED] would like to enroll in college full-time.
7 [REDACTED] has stated no intention of working more than 7.5 hours a
8 week anytime in the near future. It appears to be [REDACTED]
9 expectation that [REDACTED] should partially fund her education and
10 living expenses through alimony and child support. [REDACTED]
11 position is indicative of an intention to shirk her obligation to
12 support [REDACTED], an obligation she has "an equivalent duty" to
13 perform. NRS 125C.001. Child support is designed to meet the
14 child's basic needs, not the needs of the parent. *See*, NRS
15 125B.080(5).

16 [REDACTED] has failed to rebut the presumption raised by her
17 willful underemployment. Accordingly, [REDACTED] obligation for
18 child support must be based upon her true earning capacity of \$2,296
19 a month. NRS 125B.080(8). [REDACTED] obligation for support is
20 \$413.28 ($\$2,296 \times 0.18$).

21 [REDACTED] monthly obligation of support less [REDACTED] monthly
22 obligation of support yields child support payments of \$126.72 a
23 month ($\$540.00 - \413.28). It is presumed that this amount will
24 meet the basic needs of the child. NRS 125B.080(5). However, the
25 law provides statutory factors that a court "shall" consider when
26 determining whether an adjustment is appropriate. NRS 125B.080(9).

27

28

1 The Court has considered all such factors and finds that a deviation
2 is warranted.

3 During the marriage the parties set up a college savings
4 account for [REDACTED]. Following separation, [REDACTED] continued to
5 contribute \$122 per month to the account. At the end of trial,
6 [REDACTED] agreed to continue paying \$120 per month to the account and
7 [REDACTED] will do the same. Agreement 2. Since this obligation is
8 entirely for the benefit of [REDACTED] and was agreed to by [REDACTED],
9 the Court finds it appropriate to adjust child support downward by
10 \$120.00. NRS 125B.080(9)(k). After factoring in this deviation, the
11 amount of child support is reduced to \$6.72 a month (\$126.72 -
12 \$120.00).

13 The Court has determined that two other statutory factors are
14 applicable and support a further reduction of child support to zero
15 (\$0). First, the relative incomes of the parties, or earning
16 capacity in the case of [REDACTED] are fairly close (\$2,500-\$3,000
17 a month for [REDACTED] as compared to \$2,296 for [REDACTED]). NRS
18 125B.080(9)(l). A second consideration, although lesser, is that
19 the Court learned for the first time during [REDACTED] testimony
20 that she has been receiving public assistance in the form of food
21 stamps. NRS 125B.080(9)(g). [REDACTED] did not declare public
22 assistance in her financial declaration wherein she listed monthly
23 personal food expenses of \$700-\$800 and food expenses for [REDACTED] of
24 \$200.00. The Court has not been provided with the amount of
25 assistance received by [REDACTED]. [REDACTED] testified, however, that
26 she expects this assistance to terminate once proceeds are received

27
28

DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF WELFARE AND SUPPORTIVE SERVICES
1470 College Parkway Carson City, NV, 89706
Telephone (775) 684-0500 • Fax (775) 684-0614 <http://dwss.nv.gov>
CHILD SUPPORT GUIDELINES COMMITTEE
Chairperson Kimberly Surratt

Public Comment Submitted for Consideration

Subject: Apply a Multiplication Factor for the Additional Cost of Shared Parenting

Please seriously consider applying a multiplication factor to the support calculation for the added costs of child support when there is shared parenting.

There are several reasons to add a multiplication factor. Of course there is the obvious reason pointed out as Recommendation 11 on page 85 of the report titled REVIEW OF THE NEVADA CHILD SUPPORT GUIDELINES by Jane Venohr, Ph.D. which is part of your reference materials. The cost is higher for shared parenting because many expenses are duplicated in both homes such as, housing, clothing, utilities, among the most obvious. Since the cost for shared parenting is higher overall, the support should also be higher.

Another reason is, without a factor, any parent who would have to pay support and insists on a higher percentage of custody, will be rewarded with significantly lower support payments. Support payers may be inclined to insist on more custody in order to have lower support payments and proceed to neglect the child while in their care. The ugly truth is, it's all about money.

Those who truly desire to spend nearly equal time with their children, should be expected to understand that keeping two homes is more expensive than one. There is presently no consideration of the added expense of shared parenting. Sadly in many cases it is simple dollars and cents that induce a support payer to fight for equal custody. Support payers are too often willing to disregard the inefficiencies of maintaining two homes, the inconvenience to the children of frequently being moved between two homes, the difficulties of consistent parenting coordination, the difficulty of providing care themselves, and other problems, in order to save a buck. While they should not be punished for wanting to be with their children, the true cost should be recognized, and their custody decisions should be based on the expectation of a support calculation reflecting the true cost.

We suggest including some language to phase in a multiplier for shared parenting. The following are some ideas:

1. Phase in a multiplier so there are no steps in the support calculation, resulting in there being no target for high earners to shoot for when seeking custody. Use a multiplier of 3 times the high earners custody percentage (up to 50%). Apply this factor to any custody arrangement which exceeds visitation every other weekend.

2. Dispose of the step function for shared parenting support calculation which currently occurs at above 40% custody.

Bryce White
503 East Robinson St. Carson City, NV 89701 email walnuts9999@yahoo.com

Other Nevada citizens supporting this concept:
Name Address

MAUREN WHITE 503 E. ROBINSON ST.
CARSON CITY, NV 89701

Jennifer Stephens 503 E Robinson St
CARSON CITY NV 89701

Veronica Camp 2634 Waterford Pl
CC NV 89703

Shannon Colan 3255 Berkenfield Dr
CC NV 89701

Jeanne Tigh 3065 Sandstone Dr.
Wellington Nev

Ken Bennett 2123 N St. Sparks NV 89444

Robert B. Perkins 2497 Merritt Dr., Carson City, NV 89701

Narett P. Perkins, 2497 Merritt Dr, Carson City NV 89701 775-720-6266

Mary K Sellers 1418 Marlette Cir Gardnerville, NV 89460

Maggie Maxwell 605 E. Robinson Apt. B Carson City, NV 89701
M. Gray 2420 Woodcrest Ln, Carson City, NV 89701

Ann M San Filippo - Conger 2400 Woodcrest Lane Carson City NV 89701

April Tomasco 3839 Sweetland, Carson City, NV 89701

John Tomasco 3839 Sweetland, Carson City, NV 89701

JEREMY KLUCK 525 TRAVES DR CARSON CITY NV 89701

Carly Kluck 11074 Cotton dr. Reno NV

Apply a Multiplication Factor for the Additional Cost of Shared Parenting
Other Nevada citizens supporting this concept continued:
Name Address

Cheryl Finch
Lori Krasovec

PO Box 2328 Carson City, NV 89702
4 EDIZA Circle CARSON City NV 89706

Exhibit C

PROPOSED CHILD SUPPORT WORKSHEET

_____ v. _____
 Parent 1 Parent 2

STEP 1: Calculate income

	Parent 1	Parent 2
Enter each parent's gross monthly income (GMI)	_____	_____
Total combined GMI	_____	
Parent's percentage of combined GMI	_____	_____

STEP 2: Enter child and parenting time details

Fill in the following information for each child for which there is a support obligation.

Total number of children: _____

Child's name	Age	Parenting days per year	
		Parent 1	Parent 2
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

STEP 3: Other support factors and deviations

	Parent 1	Parent 2
Number of other children supported	_____	_____
If one parent is ordered to support the other parent's household expenses, select the parent ordered to pay support.	_____	

STEP 4: Child support calculation

Combined child support obligation _____

	Parent 1	Parent 2
Division of combined child support obligation	_____	_____
Adjusted division based on parenting time	_____	_____
Household support adjustment	_____	_____
Adjustment for other children	_____	_____
Base child support obligation division	_____	_____
Support limitations based on income	_____	_____

Effective child support obligation: _____ owes _____ :

Proposed Revision to Nevada Child Support Guidelines

By David J. Schoen, IV, ACP

Calculations by Scott K. Bushorn

I. Introduction

This proposal is designed to create a fair child support calculation, with the focus on the cost of raising children based on government data, cost of living adjustments for the state of Nevada (accounting for inflation year to year), and the unique needs of the family unit to minimize deviations, all while repurposing certain existing presumptive caps to ensure a realistic ability for parents to meet the support obligations of their children.

The proposed formula is purposefully intended to shy away from the traditional joint/primary division of child support. Instead, the needs of the child is calculated based on the family unit as a whole, with each parent responsible for a pro rata share of the cost of rearing the child, with adjustments made for the parenting time arrangement, household support to the other parent, and reductions for support of other children.

II. Supporting Data

As the Commission has already examined, the primary data used to create these calculations comes from the USDA's Expenditures on Children by Families, 2015 report, released January 2017 and revised March 2017.¹ Cost of living adjustment calculations are derived from the Council for Community & Economic Research (C2ER).²

1. Parents' Combined Gross Monthly Income (GMI)

The existing method for calculating a parent's GMI is found in NRS 125B.070(1)(a), which states that GMI includes "total amount of income received each month from any source of a person who is not self-employed or the gross income from any source of a self-employed person, after deduction of all legitimate business expenses, but without deduction for personal income taxes, contributions for retirement benefits, contributions to a pension or for any other personal expenses."

For the purposes of this proposal, there is no change to the existing method of calculating GMI.

1 <https://www.cnpp.usda.gov/sites/default/files/crc2015.pdf>

2 <https://www.c2er.org>

2. Monthly Cost of Rearing Child/Children in Nevada

Rather than using the current approach of assuming that 18/25/29% of each parent's GMI is a suitable amount to calculate the needs of a child, this method uses a combined (family) income approach to determine child rearing costs. Both parent's respective GMI are combined to create a base family income for calculating the child's needs. Even though the parents are no longer a traditional family unit, starting the calculation this way helps alleviate discrepancies in lifestyle between homes. As explained below, the respective percentages of the combined GMI are addressed when dividing the support amount.

Next, to calculate the monthly cost of rearing a child, we turn to the data compiled by the USDA. Unfortunately, the data provided is region-based and not specific to Nevada, and does not account for annual inflation. To ascertain the correct costs for Nevada, we start by using the West region tables from the USDA report.

In 2015, the USDA averaged the annual child rearing costs per child in a two-child household into three income brackets:

[2015 LOW] Before-tax income (GMI): Less than \$59,200 (Average = \$35,100)

Age	Housing	Food	Transp.	Clothing	Health Care	Care & Educ.	Misc.	Total
0-2	\$3,710	\$1,340	\$1,190	\$840	\$740	\$2,020	\$500	\$10,340
3-5	3,710	1,370	1,240	700	690	2,020	610	10,340
6-8	3,710	1,960	1,300	710	710	850	730	9,970
9-11	3,710	2,230	1,340	860	820	850	780	10,590
12-14	3,710	2,320	1,490	930	790	370	630	10,240
15-17	3,710	2,340	1,680	900	830	540	610	10,610

[2015 MID] Before-tax income (GMI): \$59,200 to \$107,400 (Average = \$80,300)

Age	Housing	Food	Transp.	Clothing	Health Care	Care & Educ.	Misc.	Total
0-2	\$4,310	\$1,600	\$1,780	\$910	\$1,090	\$2,780	\$870	\$13,340
3-5	4,310	1,710	1,830	760	1,020	2,780	980	13,390
6-8	4,310	2,310	1,890	760	1,050	1,610	1,100	13,030
9-11	4,310	2,710	1,930	950	1,190	1,610	1,150	13,850
12-14	4,310	2,810	2,080	1,040	1,140	1,320	1,000	13,700
15-17	4,310	2,830	2,270	1,010	1,200	1,920	970	14,510

[2015 HIGH] Before-tax income (GMI): More than \$107,400 (Average = \$189,500)

Age	Housing	Food	Transp.	Clothing	Health Care	Care & Educ.	Misc.	Total
0-2	\$6,400	\$2,220	\$2,580	\$1,290	\$1,480	\$5,010	\$1,690	\$20,670
3-5	6,400	2,330	2,630	1,120	1,390	5,010	1,800	20,680
6-8	6,400	2,980	2,690	1,120	1,350	3,830	1,920	20,290
9-11	6,400	3,590	2,730	1,370	1,680	3,830	1,970	21,570
12-14	6,400	3,580	2,880	1,500	1,630	4,100	1,820	21,910
15-17	6,400	3,750	3,070	1,470	1,700	5,970	1,790	24,150

Each of these foregoing categories includes typical annual expenses that are required to raise a child and, as a result, are necessary in calculating necessary child support.

Excluding health care (the cost of which is typically assessed through insurance premiums and out-of-pocket expenditures, and is usually divided between the parents outside of the child support calculation), the following tables are a baseline cost for rearing a child in the West region. The annual cost is averaged to a monthly amount.

2015 LOW Avg. Combined GMI = \$35,100			2015 MID Avg. Combined GMI = \$80,300			2015 HIGH Avg. Combined GMI = \$189,500		
Age	Total Annual	Monthly Cost	Age	Total Annual	Monthly Cost	Age	Total Annual	Monthly Cost
0-2	\$9,600	\$800.00	0-2	\$12,250	\$1,020.83	0-2	\$19,190	\$1,599.17
3-5	9,650	804.17	3-5	12,370	1,030.83	3-5	19,290	1,607.50
6-8	9,260	771.67	6-8	11,980	998.33	6-8	18,940	1,578.33
9-11	9,770	814.17	9-11	12,660	1,055.00	9-11	19,890	1,687.50
12-14	9,450	787.50	12-14	12,560	1,046.67	12-14	20,280	1,690.00
15-17	9,780	815.00	15-17	13,310	1,109.17	15-17	22,450	1,870.83

Because these numbers are for the West region, which encompasses 13 states, the amounts need to be adjusted to Nevada. First, we look at the cost of living adjustments for each state compared to the average cost of living in the United States.

AK	AZ	CA	CO	HI	ID	MT	NV	NM	OR	UT	WA	WY
130.4	96.5	145.6	102.8	166.4	91.3	100.7	105.3	94.1	131.7	95.3	108	96.5

These percentages indicate that the cost of living in Nevada is 105.3% of the average cost of living in the United States. To find where Nevada's costs of living falls in relation to the West region, we need to find the average cost of living rating for all 13 states. The average cost of living for the West region is 112.66% compared to the United States as a whole. Dividing Nevada's cost of living rating by the average results in Nevada's rating being 93.5% (0.935) of the average rating for the West region.

Using this percentage, we can calculate revised baseline income and child rearing costs for Nevada by multiplying the average income and costs by 0.935:

2015 LOW Avg. Combined GMI = \$32,818.50			2015 MID Avg. Combined GMI = \$75,080.50			2015 HIGH Avg. Combined GMI = \$177,182.50		
Age	Total Annual	Monthly Cost	Age	Total Annual	Monthly Cost	Age	Total Annual	Monthly Cost
0-2	\$8,976.00	\$748.00	0-2	\$11,453.75	\$954.48	0-2	\$17,942.65	\$1,495.22
3-5	9,022.75	751.90	3-5	11,565.95	963.83	3-5	18,036.15	1,503.01
6-8	8,658.10	721.51	6-8	11,201.30	933.44	6-8	17,708.90	1,475.74
9-11	9,134.95	761.25	9-11	11,837.10	986.43	9-11	18,597.15	1,549.76
12-14	8,835.75	736.31	12-14	11,743.60	978.63	12-14	18,961.80	1,580.15
15-17	9,144.30	762.03	15-17	12,444.85	1,037.07	15-17	20,990.75	1,749.23

Remembering that the above numbers are in 2015 dollars, we then move to adjustments for inflation. Each year, administratively, these numbers will need to be adjusted from the previous year to account for inflation rates.

From 2015 to 2016, the inflation rate for Nevada was 1.3%. The inflation adjusted table, which is the final baseline table for determining the cost of rearing a child in Nevada for 2016, is:

2016 LOW			2016 MID			2016 HIGH		
Avg. Combined GMI = \$33,245.14			Avg. Combined GMI = \$76,056.55			Avg. Combined GMI = \$179,485.87		
Age	Total Annual	Monthly Cost	Age	Total Annual	Monthly Cost	Age	Total Annual	Monthly Cost
0-2	\$9,092.69	\$757.72	0-2	\$11,602.65	\$966.89	0-2	\$18,175.90	\$1,514.66
3-5	9,140.05	761.67	3-5	11,716.31	976.36	3-5	18,270.62	1,522.55
6-8	8,770.66	730.89	6-8	11,346.92	945.58	6-8	17,939.12	1,494.93
9-11	9,253.70	771.14	9-11	11,990.98	999.25	9-11	18,838.91	1,569.91
12-14	8,950.61	745.88	12-14	11,896.27	991.36	12-14	19,208.30	1,600.69
15-17	9,263.18	771.93	15-17	12,606.63	1,050.55	15-17	21,263.63	1,771.97

Next, we need to convert these numbers into a workable formula to determine the child rearing costs based on the parent's combined GMI. Converting the annual average combined GMI at the low, mid, and high income point results in monthly averages of \$2,770.43, \$6,338.05, and \$14,957.16, respectively. These numbers used to create a 3-point graph where x equals the average monthly combined GMI and y equals the monthly cost of raising a child in Nevada in a two-child household.

0-2 years old
LOW

	MID	HIGH
x	2,770.43	6,338.05
y	757.72	966.89

9-11 years old
LOW

	MID	HIGH
x	2,770.43	6,338.05
y	771.14	999.25

3-5 years old
LOW

	MID	HIGH
x	2,770.43	6,338.05
y	761.67	976.36

12-14 years old
LOW

	MID	HIGH
x	2,770.43	6,338.05
y	745.88	991.36

6-8 years old
LOW

	MID	HIGH
x	2,770.43	6,338.05
y	730.89	945.58

	15-17 years old	MID	HIGH	
x	2,770.43	6,338.05	14,957.16	
y	771.93	1,050.55	1,771.97	not

The three points for each age group do form a straight, gradual line; they form a parabola where the costs spread larger apart as the GMI increases and narrows as the GMI decreases. This is consistent with the data collected and reported by the USDA.

To find the monthly child rearing cost in Nevada for each of the above age groups, we use the following equations (x = parents' combined GMI; y = monthly cost to raise a child):

0-2 years old

$$y = (4.03951 \times 10^{-7})(x+68016.6)^2 - 1266.4$$

3-5 years old

$$y = (2.61947 \times 10^{-7})(x+110311.26)^2 - 2587.97$$

6-8 years old

$$y = (2.92031 \times 10^{-7})(x+98478.2)^2 - 2262.8$$

9-11 years old

$$y = (1.86149 \times 10^{-7})(x+167187.19)^2 - 4605.8792$$

12-14 years old

$$y = (1.54878 \times 10^{-7})(x+217581.029)^2 - 6774.189$$

15-17 years old

$$y = (4.59777 \times 10^{-7})(x+80374.9)^2 - 2406.575$$

Because the data supporting these calculations are compiled using each component of child rearing (e.g., cost of housing, food, child care), certain components could be subtracted from the calculation based on the unique needs of the family. However, creating exemptions for each component would defeat the purpose of a simplified child support system and would cause parents to nit-pick support terms a la carte, thus creating more unnecessary litigation.

The only major component that should be possible to subtract out of the child support calculation is housing. Often, especially in temporary orders, one parent is ordered to both pay child support to the other parent, as well as maintain the household expenses (mortgage, utilities, etc.) for the other party. Because the child support calculation takes into consideration housing costs, ordering a parent to pay both full child support and household expenses would be having that parent, in part, paying twice for the same expense.

Calculating the cost of housing alone is uniform because the costs don't vary based on age. There is only one average cost of housing based on income. Following the same formula analogy above, we create the following formula to figure out the housing cost of child rearing based on the parents' combined GMI:

	LOW	MID	HIGH	
x	2,770.43	6,338.05	14,957.16	
y	292.83	340.19	505.16	$y = (4.8100 \times 10^{-7})(x+9248.43)^2 + 223.336$

If the child support obligor parent is ordered to pay the other parent's household expenses, this amount could simply be deducted from the support amount, because it is already factored in. As noted below, this number can be calculated to adjust based on the parents' respective parenting time.

Finally, because the USDA numbers are based on the cost of raising a child in a two-child household, adjustments must be made based on the size of the number of children. Realizing that it costs more per child for child rearing in smaller families, the USDA provided adjustments based on

family size: “To estimate expenses for an only child, multiply the total expense for the appropriate age category by 1.27. To estimate expenses for each child in a family with three or more children, multiply the total expense for each appropriate age category by 0.76. For expenses on all children in a family, these totals should be summed.”

The end result is the total cost of rearing the child/children in Nevada for that particular family.

3. Apportioning Child Rearing Cost Between Parents

Next, the total child rearing cost needs to be divided between the parents. This method uses a four-step approach to determine the division.

First, the total child rearing cost is divided based on the pro-rata share of each parent’s income. For example, if Parent 1’s GMI is \$4,000 and Parent 2’s GMI is \$1,000, the total child rearing cost is divided 80/20%, respectively.

Second, adjustments need to be made for parenting time. Rather than using the traditional joint/primary structure, this method follows a similar “sliding scale” used by many other states. This way, the focus is more on the parenting time and less on the designation. We also avoid wide discrepancies when parenting time approaches the split between joint and primary custody (e.g., the wide difference in support between 35% and 40% parenting time). To make this adjustment, we use a scale where every 5% of parenting time from 50/50% in favor of one parent results in a 10% shift of support costs between the other parent’s support and the total child rearing cost. An added benefit of using this method is that issues such as split custody arrangements (e.g., 50/50% with one child and 70/30% with another child) can be factored in to the same calculation.

Third, reductions can be made if either parent supports other children outside of the instant case, and for the housing costs discussed above. The housing costs are apportioned based on the same sliding scale as the parenting time adjustment. The end result is the base child support obligation for each parent.

Finally, we compare those numbers with the presumptive minimum and maximum amounts based on the incomes of each parent. In this method, the current \$100 presumptive minimum remains; however, the presumptive maximum uses the current 18/25/29% of GMI formula as the maximum amount a parent could pay in child support. For example, a family with two children where Parent 2’s GMI is \$2,000, Parent 2’s obligation would be capped at \$200 on the low end and \$500 on the high end, regardless of the calculation. If the support number falls between the presumptive minimum and maximum, that amount would be that parent’s child support obligation.

The larger amount is deducted from the smaller amount, with the higher-amount obligor paying the difference to the lower-amount parent.

III. Proposed Child Support Calculation Workflow

It would be unrealistic to expect attorneys and pro se litigants to solve these equations, by hand, in every case; however, these formulas could easily be added to a Microsoft Excel or PDF worksheet that auto-calculates the values based on simple family and income information.

Included with this proposal is a draft PDF Child Support Worksheet with the following workflow incorporating the foregoing calculations.

1. Enter the parents' respective GMI
 - a. The GMIs are added to determine the combined GMI
 - b. The parents' respective GMIs are also converted to percentages of the combined GMI
2. Enter the number of children relevant to the child support calculation
3. Enter the name, age, and parenting time division for each child
 - a. Parent 2's parenting time is auto-calculated based on the difference between 365 days and the number of Parent 1's parenting days
 - b. Percentages of Parent 1 and Parent 2's parenting times are included in the worksheet.
 - c. The ages of the children are compared to the combined GMI based on the formulas described above to find the total child support obligation for the parents.
4. Enter the number of other supported children not relevant to the instant child support calculation.
5. Enter if either parent is ordered to support the other parent's household.
6. CALCULATION ORDER OF OPERATIONS:
 - a. Pro-rata share of total child support obligation based on income
 - b. Adjustments for parenting time division
 - c. Reduction, if any, for household support to the other parent
 - d. Reduction, if any, for support of other children
 - e. Result: Base child support obligation for each parent**
 - f. Subtraction of larger base child support obligation from lower amount
 - g. Calculation and application of presumptive minimum and maximum
 - h. Result: Effective child support obligation**

Exhibit D

Proposed 125B.070. Amount of child support obligation.

1. As used in this section and NRS 125B.080, unless the context otherwise requires:
 - (a) “Obligation for support” means the sum certain dollar amount determined according to the following schedule:
 - (1) For one child, 18 percent;¹
 - (2) For two children, 25 percent;
 - (3) For three children, 29 percent;
 - (4) For four children, 31 percent; and
 - (5) For each additional child, an additional 2 percent of a parent’s gross monthly income.
 - (b) This schedule shall not be used in the case of low-income payers or high-income payers as more fully set forth in sections (d) and (e) herein.
 - (c) The obligation for support shall include the cost of providing medical support for the child. The costs of medical support shall be equally borne by the parents with each parent being responsible for 50% of the cost of medical support unless, in extraordinary circumstances, the Court determines a basis exists to deviate from this percentage.
 - (1) As used in this section, “medical support” includes, without limitation, coverage for health care under a plan of insurance that is reasonable in cost and accessible, including, without limitation, the payment of any premium, copayment or deductible and the payment of unreimbursed medical expenses. For the purpose of this subsection:
 - (A) Payments of cash for medical support or the costs of coverage for health care under a plan of insurance are “reasonable in cost” if:
 - (i) In the case of payments of cash for medical support, the cost to each parent who is responsible for providing medical

¹ Percentages are left as placeholders and are subject to additional discussion and determination.

support is not more than 5 percent of the gross monthly income of the parent; or

(ii) In the case of the costs of coverage for health care under a plan of insurance, the cost of adding a dependent child to any existing coverage for health care or the difference between individual and family coverage, whichever is less, is not more than 5 percent of the gross monthly income of the parent.

(B) Coverage for health care under a plan of insurance is “accessible” if the plan:

(i) Is not limited to coverage within a geographical area; or

(ii) Is limited to coverage within a geographical area and the child resides within that geographical area.

(d) “Low-income payer” means a payer for whom the Court has determined that the payer’s total economic circumstances limit his or her ability to pay support at the level set forth in section (a) above. Once low-income payer status is determined, the child support obligation shall be established by use of a yearly schedule based on changes in the federal poverty guidelines during the preceding year. This schedule shall be approved by the Child Support Guidelines Committee no later than January 31 of each year and shall be published by the Administrative Office of the Courts.

If a payer’s monthly income is below the lowest level set on the schedule, the Court may set a child support obligation that is appropriate based upon the payer’s total economic circumstances, balancing the payer’s need for self-support and the payer’s obligation to support the child.

(e) “High-income payer” means a payer for whom the Court has determined that the payer’s total economic circumstances exceed an annual income of \$100,000.00.

If a payor’s monthly income is between \$8,333.00 and \$12,500.00, the following percentages shall apply:

- (1) 14% for one child;
- (2) 20% for two children;
- (3) 23% for three children;
- (4) 25% for four children;
- (5) 27% for five or more children.

If a payor's monthly income is greater than \$12,500.00, the following percentages shall apply:

- (1) 10% for one child;
- (2) 15% for two children;
- (3) 23% for three children;
- (4) 25% for four children;
- (5) 27% for five or more children.

(f) The child support obligation may be further adjusted by the Court pursuant to the specific needs of the child and the economic circumstances of the parents based upon the following factors:

- (1) The cost of child care;
 - (2) Any special educational needs of the child;
 - (3) The legal responsibility of the parents for the support of others;
 - (4) The value of services contributed by either parent;
 - (5) Any public assistance paid to support the child, including social security benefits available to the child;
 - (6) The cost of transportation of the child to and from visitation if the custodial parent moved with the child from the jurisdiction of the court which ordered the support and the noncustodial parent remained;
 - (7) Any other necessary expenses for the benefit of the child; and
 - (8) The relative income of both parents.
-

**NEVADA RATES USED Child Support Obligation of Low-Income Payers
 at 75% to 150% of the 2017 Federal Poverty Guidelines**

Monthly Income Up To	One Child		Two Children		Three Children		Four Children		Five Children	
	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount
\$754	11.88%	\$90	16.50%	\$124	19.14%	\$144	20.46%	\$154	21.78%	\$164
\$780	12.10%	\$94	16.80%	\$131	19.49%	\$152	20.84%	\$163	22.18%	\$173
\$806	12.32%	\$99	17.11%	\$138	19.84%	\$160	21.21%	\$171	22.58%	\$182
\$833	12.54%	\$104	17.41%	\$145	20.20%	\$168	21.59%	\$180	22.98%	\$191
\$860	12.75%	\$110	17.71%	\$152	20.55%	\$177	21.97%	\$189	23.38%	\$201
\$887	12.97%	\$115	18.02%	\$160	20.90%	\$185	22.34%	\$198	23.78%	\$211
\$914	13.19%	\$121	18.32%	\$167	21.25%	\$194	22.72%	\$208	24.18%	\$221
\$941	13.41%	\$126	18.63%	\$175	21.61%	\$203	23.10%	\$217	24.59%	\$231
\$968	13.63%	\$132	18.93%	\$183	21.96%	\$213	23.47%	\$227	24.99%	\$242
\$995	13.85%	\$138	19.23%	\$191	22.31%	\$222	23.85%	\$237	25.39%	\$253
\$1,022	14.07%	\$144	19.54%	\$200	22.66%	\$232	24.22%	\$248	25.79%	\$264
\$1,049	14.28%	\$150	19.84%	\$208	23.01%	\$241	24.60%	\$258	26.19%	\$275
\$1,076	14.50%	\$156	20.14%	\$217	23.37%	\$251	24.98%	\$269	26.59%	\$286
\$1,103	14.72%	\$162	20.45%	\$226	23.72%	\$262	25.35%	\$280	26.99%	\$298
\$1,130	14.94%	\$169	20.75%	\$234	24.07%	\$272	25.73%	\$291	27.39%	\$310
\$1,157	15.16%	\$175	21.05%	\$244	24.42%	\$283	26.11%	\$302	27.79%	\$322
\$1,184	15.38%	\$182	21.36%	\$253	24.77%	\$293	26.48%	\$314	28.19%	\$334
\$1,211	15.60%	\$189	21.66%	\$262	25.13%	\$304	26.86%	\$325	28.59%	\$346
\$1,238	15.81%	\$196	21.96%	\$272	25.48%	\$315	27.24%	\$337	28.99%	\$359
\$1,265	16.03%	\$203	22.27%	\$282	25.83%	\$327	27.61%	\$349	29.39%	\$372
\$1,292	16.25%	\$210	22.57%	\$292	26.18%	\$338	27.99%	\$362	29.79%	\$385
\$1,319	16.47%	\$217	22.88%	\$302	26.54%	\$350	28.37%	\$374	30.20%	\$398
\$1,346	16.69%	\$225	23.18%	\$312	26.89%	\$362	28.74%	\$387	30.60%	\$412
\$1,373	16.91%	\$232	23.48%	\$322	27.24%	\$374	29.12%	\$400	31.00%	\$426
\$1,400	17.13%	\$240	23.79%	\$333	27.59%	\$386	29.49%	\$413	31.40%	\$440
\$1,427	17.34%	\$248	24.09%	\$344	27.94%	\$399	29.87%	\$426	31.80%	\$454
\$1,454	17.56%	\$255	24.39%	\$355	28.30%	\$411	30.25%	\$440	32.20%	\$468
\$1,481	17.78%	\$263	24.70%	\$366	28.65%	\$424	30.62%	\$454	32.60%	\$483
\$1,508	18.00%	\$271	25.00%	\$377	29.00%	\$437	31.00%	\$467	33.00%	\$498

Calculations:

The income in the first row is 75% of the poverty level for a one person household (\$12,060/12*75%, rounded) for 2017.

The child support amount in the first row is 66% of the amount calculated by applying the fixed percentage. For example, for one child the calculated amount is \$754*18%=\$135.72, 66% of this amount rounds to \$90.

The income amount for the last row is approximately 150% for the poverty level for a one person household.

Increments of \$26 were used for the first three rows and an increment of \$27 for the remaining rows.

Nevada Rates Used:

One Child	18%
Two Children	25%
Three Children	29%
Four Children	31%
Five Children	33%