

NAC 425.140 Schedule for determining base child support obligation based on number of children and monthly gross income of obligor. Except as otherwise provided in NAC 425.145, the base child support obligation of an obligor must be determined according to the following schedule:

1. The initial base child support obligation shall be calculated as follows:
 - a. For one child, the sum of:
 - i. For the first \$6,000 of an obligor's monthly gross income, 16 percent of such income;
 - ii. For any portion of an obligor's monthly gross income that is greater than \$6,000 and equal to or less than \$10,000, 8 percent of such a portion; and
 - iii. For any portion of an obligor's monthly gross income that is greater than \$10,000, 4 percent of such a portion.
 - b. For two children, the sum of:
 - i. For the first \$6,000 of an obligor's monthly gross income, 22 percent of such income;
 - ii. For any portion of an obligor's monthly gross income that is greater than \$6,000 and equal to or less than \$10,000, 11 percent of such a portion; and
 - iii. For any portion of an obligor's monthly gross income that is greater than \$10,000, 6 percent of such a portion.
 - c. For three children, the sum of:
 - i. For the first \$6,000 of an obligor's monthly gross income, 26 percent of such income;
 - ii. For any portion of an obligor's monthly gross income that is greater than \$6,000 and equal to or less than \$10,000, 13 percent of such a portion; and
 - iii. For any portion of an obligor's monthly gross income that is greater than \$10,000, 6 percent of such a portion.
 - d. For four children, the sum of:
 - i. For the first \$6,000 of an obligor's monthly gross income, 28 percent of such income;
 - ii. For any portion of an obligor's monthly gross income that is greater than \$6,000 and equal to or less than \$10,000, 14 percent of such a portion; and
 - iii. For any portion of an obligor's monthly gross income that is greater than \$10,000, 7 percent of such a portion.
 - e. For each additional child, the sum of:
 - i. For the first \$6,000 of an obligor's monthly gross income, an additional 2 percent of such income;
 - ii. For any portion of an obligor's monthly gross income that is greater than \$6,000 and equal to or less than \$10,000, an additional 1 percent of such a portion; and
 - iii. For any portion of an obligor's monthly gross income that is greater than \$10,000, an additional 0.5 percent of such a portion.
 - f. The court must then consider the reasonable costs of child care paid by either or both parties and make an equitable division thereof. [**prior NAC 425.130**] When considering

the reasonable costs of child care paid by either or both parties pursuant to NAC 425.130, the court shall set forth its specific findings concerning, among other things:

- i. The cost of child care proposed;
- ii. The cost of reasonable alternatives to the proposed child care;
- iii. The ability of the parties to pay for child care;
- iv. Whether either party has elected to remain home with the child rather than earning an income, subject to the provisions of NAC 425.125;
- v. Whether child care will allow a party to obtain training or education relating to a job, career or profession; and
- vi. Any other factor the court deems relevant to the consideration.