

EXHIBIT A- Amendments to the Idaho Child Support Guidelines

Rule 120. Idaho Child Support Guidelines.

Introduction. In this rule, the Idaho Child Support Guidelines are referred to as “the Guidelines.” The Guidelines regulate how to evaluate evidence in child support cases. The purpose is to provide a fair and uniform method to calculate child support amounts.

(a) Application. The Guidelines provide a method to calculate child support obligations for children under the age of 18 years or children pursuing high school education up to the age of 19 years. Support for education following high school is not available under these Guidelines.

(b) Function of Guidelines. The Guidelines are based on the following assumptions:

(1) The costs of raising a child are fairly related to a parent’s income¹. The amount of income which goes to child support remains fairly constant in relation to total household expenses at all income levels;

(2) As family income increases the proportion devoted to child rearing gradually decreases.

(3) The Guidelines amount can be adjusted if evidence shows that amount to be inappropriate. In such a case the court will set forth on the record the dollar amount of support that the Guidelines would ordinarily calculate and then cite the circumstances justifying departure from the Guidelines.

(c) Basic Guideline principles. These Guidelines are based on the following principles to guide parents, lawyers, and courts in arriving at child support amounts:

(1) Both parents must financially support their child. This responsibility should be divided proportionally to their Guidelines Income. The responsibility exists whether the parents are separated, divorced, remarried, or never married.

(2) When child support is being considered by the court, it will be given priority over the needs of the parents or creditors. Only after careful scrutiny should the court delay implementation of the Guidelines amount because of debt assumption.

¹ May apply to cases involving guardianship and de facto parents.

(3) Support will be decided without regard to the gender of the custodial parent.

(4) Rarely should the child support obligation be set at zero. If the monthly income of the paying parent is below \$800.00, the court should carefully review the incomes and living expenses to determine the maximum amount of support that should be ordered without denying a parent the means for self-support at a minimum subsistence level. There is a rebuttable presumption that a minimum amount of support is at least \$50.00 per month per child.

(d) Modifications. When the amount of child support under these Guidelines changes, it may constitute a substantial and material change of circumstances for granting a motion for modification for child support amount. There are a number of factors that may constitute a change in child support. A support order may be changed to provide for health insurance, for example, that was not included in the support order.

(e) Guidelines income determination--income defined. For purposes of these Guidelines, Guidelines Income will include the gross income (before taxes) of the parents and if applicable, employment benefits and/or potential income; less adjustments as set forth in subsection (f) of this rule.

(1) Gross income defined.

(A) Gross income. Gross income includes income from any source, and includes, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, pensions, interest, trust income, annuities, social security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, alimony, maintenance, any veteran's benefits received, education grants, scholarships, other financial aid and disability and retirement payments to or on behalf of a child. A disabled or retired parent's benefit payments will be added to their income where such payments are: (1) received by a parent entitled to support of a child, and (2) credited against the disabled or retired parent's support obligation under section (g)(5). Payments received as a result of the child's disability are not income of either parent. The court may consider when and for what duration the receipt of funds from gifts, prizes, net proceeds from property sales, severance pay, and judgments will be considered as available for child support. Benefits received from public assistance programs for the parent will be included except in cases of extraordinary hardship. Child support received by a parent is assumed to be spent on the child and is not income to the parent.

(B) Overtime or Additional Income. Overtime pay or income from a second job is not included in gross income if the court finds:

- i. Either the overtime pay is not a condition of employment or the second job is voluntary;
- ii. The second job is part-time employment or the overtime pay is by the hour or fractions of the hour;
- iii. The person has not taken or changed jobs for the purposes of calculating child support;
- iv. The person is paid for full time for at least 48 weeks out of the year; and,
- v. Child support payments are based upon current income.

This section is to benefit parents who already work a full time job and have chosen to take a second job. This is not a benefit for a parent who is self-employed and works more than 40 hours a week, those who may be seasonally employed in more than one job (none of which are full time), those parents who work more than 40 hours a week for part of the year but not the rest of the year, and parents whose regular job requires overtime.

(C) Rents and business income. For rents, royalties, or income derived from a trade or business (whether carried on as a sole proprietorship, partnership, or closely held corporation), gross income is defined as gross receipts minus ordinary and necessary expenses needed to carry on the trade or business or to earn rents and royalties. The court can exclude expenses if it finds they are not ordinary and necessary for determining gross income. The court will review the income and the expenses from self-employment or operation of a business to determine the level of gross income. This amount may be different from what is determined for tax purposes. Unless the court orders otherwise, the following deductions may be used:

- i. Straight line depreciation for the life of the asset.²

² "Life of the asset" is defined as the recovery period of the asses under the alternative depreciation system (ADS) as provided under the Internal Revenue Services Rev. Proc. 87-56, 1987-2 CB 674.2.

ii. One-half of the self-employment social security tax paid on the trade or business income.

(D) Income of Parents and Spouse. Gross income does not usually include a parent's community property interest in the financial resources or obligations of a spouse who is not the parent of the child.

(E) Contributions to Living Expenses. When a parent receives money from someone else or by sharing expenses, the court will not consider the benefit to the parent, unless there is a compelling reason.

(2) Employment Benefits Defined. Benefits received by a parent in the course of employment, or operation of a trade or business will be counted as income if they are significant and reduce personal living expenses. Such benefits might include a company car, free housing, gas card, cell phone, or room and board.

(3) *Potential Income.*

(A) Potential earned income. If a parent is voluntarily unemployed or underemployed, child support will be based on gross potential income, except that potential income should not be included for a parent that is physically or mentally incapacitated. Incarceration may not be treated as voluntary unemployment in establishing or modifying support orders. A parent will not be deemed under-employed if gainfully employed on a full-time basis at the same or similar occupation in which he/she was employed for more than six months before the filing of the action or separation of the parents, whichever occurs first. On post-judgment motions, the six month period is calculated from the date the motion is filed. Ordinarily, a parent will not be deemed underemployed if the parent is caring for a child under 6 months of age. Determination of potential income will be made according to any or all of the following methods, as appropriate:

i. Determine employment potential and probable earnings level based on the parent's work history, qualifications, and job opportunities and earnings levels in the community.

ii. Where a parent is a student, potential monthly income during the school term may be determined by considering student loans from any source.

(B) Potential Unearned Income. If a parent has assets that do not currently produce income, or that have been voluntarily transferred or placed in a condition or situation to reduce earnings, the court may assign value as income to the assets so that an adequate award of child support may be made.

(f) Adjustments to gross income. Alimony, maintenance, and other child support obligations.

(1) Other court orders. A deduction will be allowed from Gross Income for the amount ordered in any other court order for child support or spousal maintenance from another relationship.

(2) Spousal maintenance in current case. A deduction will be allowed from gross income for any spousal maintenance ordered in the current case.

(3) Support paid without court order. A deduction will be allowed from Gross Income for payments without court order currently being made (or an average thereof, if amounts vary) for the support of a child from another relationship where that parent has shown a pattern of payment.

(4) Support of other children living in home. Because the custodial parent's share of support is presumed to be spent directly on the child a deduction will be allowed from Gross Income when a natural or adopted child of another relationship resides in the home of either parent. The deduction will be the Guideline support amount calculated for that child, using only that parent's income.³

(5) Later born or adopted children. In a proceeding to modify an existing award, children who are born or adopted after the entry of the existing order will not be considered.

³ Example: Bob and Alice are divorcing. They have two children. Bob has a child from another relationship living with him for whom he receives \$240 per month support. The two children will live with Alice as the custodial parent. In computing support for the two children living with Alice, Bob's gross income is reduced by a sum, computed under the Guidelines (from the one child Table) that he would have to pay as support for his child from the other relationship if that child were not living with him and the child's other parent has no income. If Bob's gross income is \$1,800 per month, the child support which he would have to pay for the child of his first relationship is \$312, so that Bob's monthly gross income would be reduced from \$1,800 to \$1,488. Because the support Bob receives is also assumed to be completely spent for the child, it is not considered in the calculation.

(g) Adjustments to the award of child support.

(1) Child care costs. A basic child support calculation does not cover work-related child care costs. The court may order a sharing of reasonable work-related child care costs incurred by either parent in proportion to their Guideline Income. If the court imputes income to a student parent, then the court may order up to a pro-rata sharing of the student's reasonable child care expenses while attending school. If ordered, these payments will be directly between the parents, unless agreed otherwise. The court may consider whether the federal child care tax credit for such minor is available as a benefit to a parent.

(2) Transportation. The court may order a sharing of transportation costs and responsibilities between the parents after considering all relevant factors, which will include:

(A) The financial resources of the child;

(B) The financial resources, needs and obligations of both parents which ordinarily will not include a parent's community property interest in the financial resources or obligations of a spouse who is not a parent of the child, unless compelling reasons exist;

(C) The costs and difficulties to both parents in exercising custodial and visitation time;

(D) The reasons for the parent's relocation; and,

(E) Other relevant factors.

(3) Tax benefits. The actual federal and state income tax benefits recognized by the party entitled to claim the federal child dependency exemption should be considered in making a child support award. The parents may agree on how to share the dependency benefits. Otherwise, the court should assign the dependency exemption(s) to the parent who has the greater tax benefit calculated from the tables below using the marital status and guidelines income of each parent at the time of the child support award calculation.

The parent not receiving the exemption(s) is entitled to a pro rata share of the income tax benefit and/or child tax credit in proportion to his/her share of the guidelines income. The pro rata share of the income tax benefit will be either a credit against or in addition to basic child support and will be included in the child support order. The parent not receiving the exemption(s) must not claim them. If the noncustodial parent is awarded the dependency exemption(s), the custodial parent must sign and provide to the other parent by January 31 of each year, any IRS forms, including IRS Form 8332, necessary to allow the noncustodial parent to claim the tax exemption(s). If applicable, this requirement must be expressed in the child support judgment.

**Federal and Idaho Income Tax Benefit - per Exemption⁴
Remarried Parent**

| Income of Parent (Status at Calculation Date) | | 1st Child | 2nd Child | 3rd Child | 4th Child | 5th Child |
|--------------------------------------------------------------|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Greater than | & Less than or Equal to | | | | | |
| \$4,000 | \$6,000 | \$375 | \$0 | \$0 | \$0 | \$0 |
| \$6,000 | \$8,000 | \$675 | \$0 | \$0 | \$0 | \$0 |
| \$8,000 | \$10,000 | \$975 | \$0 | \$0 | \$0 | \$0 |
| \$10,000 | \$12,000 | \$1,263 | \$13 | \$0 | \$0 | \$0 |
| \$12,000 | \$14,000 | \$1,400 | \$175 | \$0 | \$0 | \$0 |
| \$14,000 | \$16,000 | \$1,400 | \$475 | \$0 | \$0 | \$0 |
| \$16,000 | \$18,000 | \$1,400 | \$775 | \$0 | \$0 | \$0 |
| \$18,000 | \$20,000 | \$1,400 | \$1,075 | \$0 | \$0 | \$0 |
| \$20,000 | \$22,000 | \$1,400 | \$1,313 | \$63 | \$0 | \$0 |
| \$22,000 | \$24,000 | \$1,400 | \$1,400 | \$275 | \$0 | \$0 |
| \$24,000 | \$26,000 | \$1,511 | \$1,400 | \$575 | \$0 | \$0 |
| \$26,000 | \$28,000 | \$1,744 | \$1,400 | \$875 | \$0 | \$0 |
| \$28,000 | \$30,000 | \$1,998 | \$1,400 | \$1,175 | \$0 | \$0 |
| \$30,000 | \$32,000 | \$2,165 | \$1,500 | \$1,363 | \$113 | \$0 |
| \$32,000 | \$34,000 | \$2,203 | \$1,740 | \$1,400 | \$375 | \$0 |
| \$34,000 | \$36,000 | \$2,205 | \$2,028 | \$1,400 | \$675 | \$0 |
| \$36,000 | \$38,000 | \$2,205 | \$2,190 | \$1,542 | \$975 | \$0 |
| \$38,000 | \$40,000 | \$2,205 | \$2,205 | \$1,844 | \$1,264 | \$13 |
| \$40,000 | \$42,000 | \$2,205 | \$2,205 | \$2,105 | \$1,470 | \$175 |
| \$42,000 | \$44,000 | \$2,205 | \$2,205 | \$2,205 | \$1,680 | \$507 |
| \$44,000 | \$46,000 | \$2,205 | \$2,205 | \$2,205 | \$1,944 | \$905 |
| \$46,000 | \$48,000 | \$2,205 | \$2,205 | \$2,205 | \$2,135 | \$1,325 |
| \$48,000 | \$50,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$1,737 |
| \$50,000 | \$52,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,064 |
| \$52,000 | \$54,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,195 |
| \$54,000 | \$400,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$400,000 | \$402,000 | \$2,155 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$402,000 | \$404,000 | \$2,055 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$404,000 | \$406,000 | \$1,955 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$406,000 | \$408,000 | \$1,855 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$408,000 | \$410,000 | \$1,755 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |

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|-----------|-----------|---------|---------|---------|---------|---------|
| \$410,000 | \$412,000 | \$1,655 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$412,000 | \$414,000 | \$1,555 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$414,000 | \$416,000 | \$1,455 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$416,000 | \$418,000 | \$1,355 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$418,000 | \$420,000 | \$1,255 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$420,000 | \$422,000 | \$1,155 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$422,000 | \$424,000 | \$1,055 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$424,000 | \$426,000 | \$955 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$426,000 | \$428,000 | \$855 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$428,000 | \$430,000 | \$755 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$430,000 | \$432,000 | \$655 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$432,000 | \$434,000 | \$555 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$434,000 | \$436,000 | \$455 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$436,000 | \$438,000 | \$355 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$438,000 | \$440,000 | \$255 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$440,000 | \$442,000 | \$205 | \$2,155 | \$2,205 | \$2,205 | \$2,205 |
| \$442,000 | \$444,000 | \$205 | \$2,055 | \$2,205 | \$2,205 | \$2,205 |
| \$444,000 | \$446,000 | \$205 | \$1,955 | \$2,205 | \$2,205 | \$2,205 |
| \$446,000 | \$448,000 | \$205 | \$1,855 | \$2,205 | \$2,205 | \$2,205 |
| \$448,000 | \$450,000 | \$205 | \$1,755 | \$2,205 | \$2,205 | \$2,205 |
| \$450,000 | \$452,000 | \$205 | \$1,655 | \$2,205 | \$2,205 | \$2,205 |
| \$452,000 | \$454,000 | \$205 | \$1,555 | \$2,205 | \$2,205 | \$2,205 |
| \$454,000 | \$456,000 | \$205 | \$1,455 | \$2,205 | \$2,205 | \$2,205 |
| \$456,000 | \$458,000 | \$205 | \$1,355 | \$2,205 | \$2,205 | \$2,205 |
| \$458,000 | \$460,000 | \$205 | \$1,255 | \$2,205 | \$2,205 | \$2,205 |
| \$460,000 | \$462,000 | \$205 | \$1,155 | \$2,205 | \$2,205 | \$2,205 |
| \$462,000 | \$464,000 | \$205 | \$1,055 | \$2,205 | \$2,205 | \$2,205 |
| \$464,000 | \$466,000 | \$205 | \$955 | \$2,205 | \$2,205 | \$2,205 |
| \$466,000 | \$468,000 | \$205 | \$855 | \$2,205 | \$2,205 | \$2,205 |
| \$468,000 | \$470,000 | \$205 | \$755 | \$2,205 | \$2,205 | \$2,205 |
| \$470,000 | \$472,000 | \$205 | \$655 | \$2,205 | \$2,205 | \$2,205 |
| \$472,000 | \$474,000 | \$205 | \$555 | \$2,205 | \$2,205 | \$2,205 |
| \$474,000 | \$476,000 | \$205 | \$455 | \$2,205 | \$2,205 | \$2,205 |
| \$476,000 | \$478,000 | \$205 | \$355 | \$2,205 | \$2,205 | \$2,205 |
| \$478,000 | \$480,000 | \$205 | \$255 | \$2,205 | \$2,205 | \$2,205 |
| \$480,000 | \$482,000 | \$205 | \$205 | \$2,155 | \$2,205 | \$2,205 |
| \$482,000 | \$484,000 | \$205 | \$205 | \$2,055 | \$2,205 | \$2,205 |
| \$484,000 | \$486,000 | \$205 | \$205 | \$1,955 | \$2,205 | \$2,205 |
| \$486,000 | \$488,000 | \$205 | \$205 | \$1,855 | \$2,205 | \$2,205 |

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|-----------|-----------|-------|-------|---------|---------|---------|
| \$488,000 | \$490,000 | \$205 | \$205 | \$1,755 | \$2,205 | \$2,205 |
| \$490,000 | \$492,000 | \$205 | \$205 | \$1,655 | \$2,205 | \$2,205 |
| \$492,000 | \$494,000 | \$205 | \$205 | \$1,555 | \$2,205 | \$2,205 |
| \$494,000 | \$496,000 | \$205 | \$205 | \$1,455 | \$2,205 | \$2,205 |
| \$496,000 | \$498,000 | \$205 | \$205 | \$1,355 | \$2,205 | \$2,205 |
| \$498,000 | \$500,000 | \$205 | \$205 | \$1,255 | \$2,205 | \$2,205 |
| \$500,000 | \$502,000 | \$205 | \$205 | \$1,155 | \$2,205 | \$2,205 |
| \$502,000 | \$504,000 | \$205 | \$205 | \$1,055 | \$2,205 | \$2,205 |
| \$504,000 | \$506,000 | \$205 | \$205 | \$955 | \$2,205 | \$2,205 |
| \$506,000 | \$508,000 | \$205 | \$205 | \$855 | \$2,205 | \$2,205 |
| \$508,000 | \$510,000 | \$205 | \$205 | \$755 | \$2,205 | \$2,205 |
| \$510,000 | \$512,000 | \$205 | \$205 | \$655 | \$2,205 | \$2,205 |
| \$512,000 | \$514,000 | \$205 | \$205 | \$555 | \$2,205 | \$2,205 |
| \$514,000 | \$516,000 | \$205 | \$205 | \$455 | \$2,205 | \$2,205 |
| \$516,000 | \$518,000 | \$205 | \$205 | \$355 | \$2,205 | \$2,205 |
| \$518,000 | \$520,000 | \$205 | \$205 | \$255 | \$2,205 | \$2,205 |
| \$520,000 | \$522,000 | \$205 | \$205 | \$205 | \$2,155 | \$2,205 |
| \$522,000 | \$524,000 | \$205 | \$205 | \$205 | \$2,055 | \$2,205 |
| \$524,000 | \$526,000 | \$205 | \$205 | \$205 | \$1,955 | \$2,205 |
| \$526,000 | \$528,000 | \$205 | \$205 | \$205 | \$1,855 | \$2,205 |
| \$528,000 | \$530,000 | \$205 | \$205 | \$205 | \$1,755 | \$2,205 |
| \$530,000 | \$532,000 | \$205 | \$205 | \$205 | \$1,655 | \$2,205 |
| \$532,000 | \$534,000 | \$205 | \$205 | \$205 | \$1,555 | \$2,205 |
| \$532,000 | \$534,000 | \$205 | \$205 | \$205 | \$1,555 | \$2,205 |
| \$534,000 | \$536,000 | \$205 | \$205 | \$205 | \$1,455 | \$2,205 |
| \$536,000 | \$538,000 | \$205 | \$205 | \$205 | \$1,355 | \$2,205 |
| \$538,000 | \$540,000 | \$205 | \$205 | \$205 | \$1,255 | \$2,205 |
| \$540,000 | \$542,000 | \$205 | \$205 | \$205 | \$1,155 | \$2,205 |
| \$542,000 | \$544,000 | \$205 | \$205 | \$205 | \$1,055 | \$2,205 |
| \$544,000 | \$546,000 | \$205 | \$205 | \$205 | \$955 | \$2,205 |
| \$546,000 | \$548,000 | \$205 | \$205 | \$205 | \$855 | \$2,205 |
| \$548,000 | \$550,000 | \$205 | \$205 | \$205 | \$755 | \$2,205 |
| \$550,000 | \$552,000 | \$205 | \$205 | \$205 | \$655 | \$2,205 |
| \$552,000 | \$554,000 | \$205 | \$205 | \$205 | \$555 | \$2,205 |
| \$554,000 | \$556,000 | \$205 | \$205 | \$205 | \$455 | \$2,205 |
| \$556,000 | \$558,000 | \$205 | \$205 | \$205 | \$355 | \$2,205 |
| \$558,000 | \$560,000 | \$205 | \$205 | \$205 | \$255 | \$2,205 |
| \$560,000 | \$562,000 | \$205 | \$205 | \$205 | \$205 | \$2,155 |
| \$562,000 | \$564,000 | \$205 | \$205 | \$205 | \$205 | \$2,055 |

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|-----------|-----------|-------|-------|-------|-------|---------|
| \$564,000 | \$566,000 | \$205 | \$205 | \$205 | \$205 | \$1,955 |
| \$566,000 | \$568,000 | \$205 | \$205 | \$205 | \$205 | \$1,855 |
| \$568,000 | \$570,000 | \$205 | \$205 | \$205 | \$205 | \$1,755 |
| \$570,000 | \$572,000 | \$205 | \$205 | \$205 | \$205 | \$1,655 |
| \$572,000 | \$574,000 | \$205 | \$205 | \$205 | \$205 | \$1,555 |
| \$574,000 | \$576,000 | \$205 | \$205 | \$205 | \$205 | \$1,455 |
| \$576,000 | \$578,000 | \$205 | \$205 | \$205 | \$205 | \$1,355 |
| \$578,000 | \$580,000 | \$205 | \$205 | \$205 | \$205 | \$1,255 |
| \$580,000 | \$582,000 | \$205 | \$205 | \$205 | \$205 | \$1,155 |
| \$582,000 | \$584,000 | \$205 | \$205 | \$205 | \$205 | \$1,055 |
| \$584,000 | \$586,000 | \$205 | \$205 | \$205 | \$205 | \$955 |
| \$586,000 | \$588,000 | \$205 | \$205 | \$205 | \$205 | \$855 |
| \$588,000 | \$590,000 | \$205 | \$205 | \$205 | \$205 | \$755 |
| \$590,000 | \$592,000 | \$205 | \$205 | \$205 | \$205 | \$655 |
| \$592,000 | \$594,000 | \$205 | \$205 | \$205 | \$205 | \$555 |
| \$594,000 | \$596,000 | \$205 | \$205 | \$205 | \$205 | \$455 |
| \$596,000 | \$598,000 | \$205 | \$205 | \$205 | \$205 | \$355 |
| \$598,000 | \$600,000 | \$205 | \$205 | \$205 | \$205 | \$255 |

Federal and Idaho Income Tax Benefit - per Exemption⁴
Single Parent - does not have custody

| Income of Parent (Status at Calculation Date) | | 1st Child | 2nd Child | 3rd Child | 4th Child | 5th Child |
|-----------------------------------------------------|-------------------------------|-----------|--------------|-----------|-----------|-----------|
| Greater than | & Less than or Equal to | | | | | |
| \$4,000 | \$6,000 | \$375 | \$0 | \$0 | \$0 | \$0 |
| \$6,000 | \$8,000 | \$675 | \$0 | \$0 | \$0 | \$0 |
| \$8,000 | \$10,000 | \$975 | \$0 | \$0 | \$0 | \$0 |
| \$10,000 | \$12,000 | \$1,263 | \$13 | \$0 | \$0 | \$0 |
| \$12,000 | \$14,000 | \$1,517 | \$175 | \$0 | \$0 | \$0 |
| \$14,000 | \$16,000 | \$1,767 | \$475 | \$0 | \$0 | \$0 |
| \$16,000 | \$18,000 | \$2,046 | \$775 | \$0 | \$0 | \$0 |
| \$18,000 | \$20,000 | \$2,198 | \$1,227 | \$0 | \$0 | \$0 |
| \$20,000 | \$22,000 | \$2,205 | \$1,772 | \$78 | \$0 | \$0 |
| \$22,000 | \$24,000 | \$2,205 | \$2,110 | \$399 | \$0 | \$0 |
| \$24,000 | \$26,000 | \$2,205 | \$2,205 | \$931 | \$50 | \$0 |
| \$26,000 | \$28,000 | \$2,205 | \$2,205 | \$1,490 | \$153 | \$17 |
| \$28,000 | \$30,000 | \$2,205 | \$2,205 | \$1,982 | \$252 | \$103 |
| \$30,000 | \$32,000 | \$2,205 | \$2,205 | \$2,205 | \$570 | \$189 |
| \$32,000 | \$34,000 | \$2,205 | \$2,205 | \$2,205 | \$1,110 | \$205 |
| \$34,000 | \$36,000 | \$2,205 | \$2,205 | \$2,205 | \$1,650 | \$205 |
| \$36,000 | \$38,000 | \$2,205 | \$2,205 | \$2,205 | \$2,062 | \$332 |
| \$38,000 | \$40,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$730 |
| \$40,000 | \$42,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$1,270 |
| \$42,000 | \$44,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$1,810 |
| \$44,000 | \$46,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,142 |
| \$46,000 | \$200,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$200,000 | \$202,000 | \$2,155 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$202,000 | \$204,000 | \$2,055 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$204,000 | \$206,000 | \$1,955 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$206,000 | \$208,000 | \$1,855 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$208,000 | \$210,000 | \$1,755 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$210,000 | \$212,000 | \$1,655 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$212,000 | \$214,000 | \$1,555 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$214,000 | \$216,000 | \$1,455 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$216,000 | \$218,000 | \$1,355 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |

| | | | | | | |
|-----------|-----------|---------|---------|---------|---------|---------|
| \$218,000 | \$220,000 | \$1,255 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$220,000 | \$222,000 | \$1,155 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$222,000 | \$224,000 | \$1,055 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$224,000 | \$226,000 | \$955 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$226,000 | \$228,000 | \$855 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$228,000 | \$230,000 | \$755 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$230,000 | \$232,000 | \$655 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$232,000 | \$234,000 | \$555 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$234,000 | \$236,000 | \$455 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$236,000 | \$238,000 | \$355 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$238,000 | \$240,000 | \$255 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$240,000 | \$242,000 | \$205 | \$2,155 | \$2,205 | \$2,205 | \$2,205 |
| \$242,000 | \$244,000 | \$205 | \$2,055 | \$2,205 | \$2,205 | \$2,205 |
| \$244,000 | \$246,000 | \$205 | \$1,955 | \$2,205 | \$2,205 | \$2,205 |
| \$246,000 | \$248,000 | \$205 | \$1,855 | \$2,205 | \$2,205 | \$2,205 |
| \$248,000 | \$250,000 | \$205 | \$1,755 | \$2,205 | \$2,205 | \$2,205 |
| \$250,000 | \$252,000 | \$205 | \$1,655 | \$2,205 | \$2,205 | \$2,205 |
| \$252,000 | \$254,000 | \$205 | \$1,555 | \$2,205 | \$2,205 | \$2,205 |
| \$254,000 | \$256,000 | \$205 | \$1,455 | \$2,205 | \$2,205 | \$2,205 |
| \$256,000 | \$258,000 | \$205 | \$1,355 | \$2,205 | \$2,205 | \$2,205 |
| \$258,000 | \$260,000 | \$205 | \$1,255 | \$2,205 | \$2,205 | \$2,205 |
| \$260,000 | \$262,000 | \$205 | \$1,155 | \$2,205 | \$2,205 | \$2,205 |
| \$262,000 | \$264,000 | \$205 | \$1,055 | \$2,205 | \$2,205 | \$2,205 |
| \$264,000 | \$266,000 | \$205 | \$955 | \$2,205 | \$2,205 | \$2,205 |
| \$266,000 | \$268,000 | \$205 | \$855 | \$2,205 | \$2,205 | \$2,205 |
| \$268,000 | \$270,000 | \$205 | \$755 | \$2,205 | \$2,205 | \$2,205 |
| \$270,000 | \$272,000 | \$205 | \$655 | \$2,205 | \$2,205 | \$2,205 |
| \$272,000 | \$274,000 | \$205 | \$555 | \$2,205 | \$2,205 | \$2,205 |
| \$274,000 | \$276,000 | \$205 | \$455 | \$2,205 | \$2,205 | \$2,205 |
| \$276,000 | \$278,000 | \$205 | \$355 | \$2,205 | \$2,205 | \$2,205 |
| \$278,000 | \$280,000 | \$205 | \$255 | \$2,205 | \$2,205 | \$2,205 |
| \$280,000 | \$282,000 | \$205 | \$205 | \$2,155 | \$2,205 | \$2,205 |
| \$282,000 | \$284,000 | \$205 | \$205 | \$2,055 | \$2,205 | \$2,205 |
| \$284,000 | \$286,000 | \$205 | \$205 | \$1,955 | \$2,205 | \$2,205 |
| \$286,000 | \$288,000 | \$205 | \$205 | \$1,855 | \$2,205 | \$2,205 |
| \$288,000 | \$290,000 | \$205 | \$205 | \$1,755 | \$2,205 | \$2,205 |
| \$290,000 | \$292,000 | \$205 | \$205 | \$1,655 | \$2,205 | \$2,205 |
| \$292,000 | \$294,000 | \$205 | \$205 | \$1,555 | \$2,205 | \$2,205 |
| \$294,000 | \$296,000 | \$205 | \$205 | \$1,455 | \$2,205 | \$2,205 |

| | | | | | | |
|-----------|-----------|-------|-------|---------|---------|---------|
| \$296,000 | \$298,000 | \$205 | \$205 | \$1,355 | \$2,205 | \$2,205 |
| \$298,000 | \$300,000 | \$205 | \$205 | \$1,255 | \$2,205 | \$2,205 |
| \$300,000 | \$302,000 | \$205 | \$205 | \$1,155 | \$2,205 | \$2,205 |
| \$302,000 | \$304,000 | \$205 | \$205 | \$1,055 | \$2,205 | \$2,205 |
| \$304,000 | \$306,000 | \$205 | \$205 | \$955 | \$2,205 | \$2,205 |
| \$306,000 | \$308,000 | \$205 | \$205 | \$855 | \$2,205 | \$2,205 |
| \$308,000 | \$310,000 | \$205 | \$205 | \$755 | \$2,205 | \$2,205 |
| \$310,000 | \$312,000 | \$205 | \$205 | \$655 | \$2,205 | \$2,205 |
| \$312,000 | \$314,000 | \$205 | \$205 | \$555 | \$2,205 | \$2,205 |
| \$314,000 | \$316,000 | \$205 | \$205 | \$455 | \$2,205 | \$2,205 |
| \$316,000 | \$318,000 | \$205 | \$205 | \$355 | \$2,205 | \$2,205 |
| \$318,000 | \$320,000 | \$205 | \$205 | \$255 | \$2,205 | \$2,205 |
| \$320,000 | \$322,000 | \$205 | \$205 | \$205 | \$2,155 | \$2,205 |
| \$322,000 | \$324,000 | \$205 | \$205 | \$205 | \$2,055 | \$2,205 |
| \$324,000 | \$326,000 | \$205 | \$205 | \$205 | \$1,955 | \$2,205 |
| \$326,000 | \$328,000 | \$205 | \$205 | \$205 | \$1,855 | \$2,205 |
| \$328,000 | \$330,000 | \$205 | \$205 | \$205 | \$1,755 | \$2,205 |
| \$330,000 | \$332,000 | \$205 | \$205 | \$205 | \$1,655 | \$2,205 |
| \$332,000 | \$334,000 | \$205 | \$205 | \$205 | \$1,555 | \$2,205 |
| \$334,000 | \$336,000 | \$205 | \$205 | \$205 | \$1,455 | \$2,205 |
| \$336,000 | \$338,000 | \$205 | \$205 | \$205 | \$1,355 | \$2,205 |
| \$338,000 | \$340,000 | \$205 | \$205 | \$205 | \$1,255 | \$2,205 |
| \$340,000 | \$342,000 | \$205 | \$205 | \$205 | \$1,155 | \$2,205 |
| \$342,000 | \$344,000 | \$205 | \$205 | \$205 | \$1,055 | \$2,205 |
| \$344,000 | \$346,000 | \$205 | \$205 | \$205 | \$955 | \$2,205 |
| \$346,000 | \$348,000 | \$205 | \$205 | \$205 | \$855 | \$2,205 |
| \$348,000 | \$350,000 | \$205 | \$205 | \$205 | \$755 | \$2,205 |
| \$350,000 | \$352,000 | \$205 | \$205 | \$205 | \$655 | \$2,205 |
| \$352,000 | \$354,000 | \$205 | \$205 | \$205 | \$555 | \$2,205 |
| \$354,000 | \$356,000 | \$205 | \$205 | \$205 | \$455 | \$2,205 |
| \$356,000 | \$358,000 | \$205 | \$205 | \$205 | \$355 | \$2,205 |
| \$358,000 | \$360,000 | \$205 | \$205 | \$205 | \$255 | \$2,205 |
| \$360,000 | \$362,000 | \$205 | \$205 | \$205 | \$205 | \$2,155 |
| \$362,000 | \$364,000 | \$205 | \$205 | \$205 | \$205 | \$2,055 |
| \$364,000 | \$366,000 | \$205 | \$205 | \$205 | \$205 | \$1,955 |
| \$366,000 | \$368,000 | \$205 | \$205 | \$205 | \$205 | \$1,855 |
| \$368,000 | \$370,000 | \$205 | \$205 | \$205 | \$205 | \$1,755 |
| \$370,000 | \$372,000 | \$205 | \$205 | \$205 | \$205 | \$1,655 |
| \$372,000 | \$374,000 | \$205 | \$205 | \$205 | \$205 | \$1,555 |

| | | | | | | |
|-----------|-----------|-------|-------|-------|-------|---------|
| \$374,000 | \$376,000 | \$205 | \$205 | \$205 | \$205 | \$1,455 |
| \$376,000 | \$378,000 | \$205 | \$205 | \$205 | \$205 | \$1,355 |
| \$378,000 | \$380,000 | \$205 | \$205 | \$205 | \$205 | \$1,255 |
| \$380,000 | \$382,000 | \$205 | \$205 | \$205 | \$205 | \$1,155 |
| \$382,000 | \$384,000 | \$205 | \$205 | \$205 | \$205 | \$1,055 |
| \$384,000 | \$386,000 | \$205 | \$205 | \$205 | \$205 | \$955 |
| \$386,000 | \$388,000 | \$205 | \$205 | \$205 | \$205 | \$855 |
| \$388,000 | \$390,000 | \$205 | \$205 | \$205 | \$205 | \$755 |
| \$390,000 | \$392,000 | \$205 | \$205 | \$205 | \$205 | \$655 |
| \$392,000 | \$394,000 | \$205 | \$205 | \$205 | \$205 | \$555 |
| \$394,000 | \$396,000 | \$205 | \$205 | \$205 | \$205 | \$455 |
| \$396,000 | \$398,000 | \$205 | \$205 | \$205 | \$205 | \$355 |
| \$398,000 | \$400,000 | \$205 | \$205 | \$205 | \$205 | \$255 |
| \$400,000 | \$600,000 | \$205 | \$205 | \$205 | \$205 | \$205 |

Federal and Idaho Income Tax Benefit - per Exemption⁴

Single Parent - has custody

| Income of Parent (Status at Calculation Date) | | 1st Child | 2nd Child | 3rd Child | 4th Child | 5th Child |
|-----------------------------------------------------|-------------------------------|-----------|--------------|-----------|-----------|-----------|
| Greater than | & Less than or Equal to | | | | | |
| \$4,000 | \$6,000 | \$375 | \$0 | \$0 | \$0 | \$0 |
| \$6,000 | \$8,000 | \$675 | \$0 | \$0 | \$0 | \$0 |
| \$8,000 | \$10,000 | \$975 | \$0 | \$0 | \$0 | \$0 |
| \$10,000 | \$12,000 | \$1,263 | \$13 | \$0 | \$0 | \$0 |
| \$12,000 | \$14,000 | \$1,400 | \$175 | \$0 | \$0 | \$0 |
| \$14,000 | \$16,000 | \$1,400 | \$475 | \$0 | \$0 | \$0 |
| \$16,000 | \$18,000 | \$1,400 | \$775 | \$0 | \$0 | \$0 |
| \$18,000 | \$20,000 | \$1,511 | \$1,075 | \$0 | \$0 | \$0 |
| \$20,000 | \$22,000 | \$1,744 | \$1,313 | \$63 | \$0 | \$0 |
| \$22,000 | \$24,000 | \$1,998 | \$1,400 | \$275 | \$0 | \$0 |
| \$24,000 | \$26,000 | \$2,165 | \$1,500 | \$575 | \$0 | \$0 |
| \$26,000 | \$28,000 | \$2,203 | \$1,740 | \$875 | \$0 | \$0 |
| \$28,000 | \$30,000 | \$2,205 | \$2,028 | \$1,175 | \$0 | \$0 |
| \$30,000 | \$32,000 | \$2,205 | \$2,190 | \$1,508 | \$113 | \$0 |
| \$32,000 | \$34,000 | \$2,205 | \$2,205 | \$1,872 | \$377 | \$0 |
| \$34,000 | \$36,000 | \$2,205 | \$2,205 | \$2,129 | \$789 | \$0 |
| \$36,000 | \$38,000 | \$2,205 | \$2,205 | \$2,205 | \$1,353 | \$32 |
| \$38,000 | \$40,000 | \$2,205 | \$2,205 | \$2,205 | \$1,916 | \$142 |
| \$40,000 | \$42,000 | \$2,205 | \$2,205 | \$2,205 | \$2,189 | \$479 |
| \$42,000 | \$44,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$1,008 |
| \$44,000 | \$46,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$1,548 |
| \$46,000 | \$48,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,012 |
| \$48,000 | \$200,000 | \$2,205 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$200,000 | \$202,000 | \$2,155 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$202,000 | \$204,000 | \$2,055 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$204,000 | \$206,000 | \$1,955 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$206,000 | \$208,000 | \$1,855 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$208,000 | \$210,000 | \$1,755 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$210,000 | \$212,000 | \$1,655 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$212,000 | \$214,000 | \$1,555 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$214,000 | \$216,000 | \$1,455 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$216,000 | \$218,000 | \$1,355 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |

| | | | | | | |
|-----------|-----------|---------|---------|---------|---------|---------|
| \$218,000 | \$220,000 | \$1,255 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$220,000 | \$222,000 | \$1,155 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$222,000 | \$224,000 | \$1,055 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$224,000 | \$226,000 | \$955 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$226,000 | \$228,000 | \$855 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$228,000 | \$230,000 | \$755 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$230,000 | \$232,000 | \$655 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$232,000 | \$234,000 | \$555 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$234,000 | \$236,000 | \$455 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$236,000 | \$238,000 | \$355 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$238,000 | \$240,000 | \$255 | \$2,205 | \$2,205 | \$2,205 | \$2,205 |
| \$240,000 | \$242,000 | \$205 | \$2,155 | \$2,205 | \$2,205 | \$2,205 |
| \$242,000 | \$244,000 | \$205 | \$2,055 | \$2,205 | \$2,205 | \$2,205 |
| \$244,000 | \$246,000 | \$205 | \$1,955 | \$2,205 | \$2,205 | \$2,205 |
| \$246,000 | \$248,000 | \$205 | \$1,855 | \$2,205 | \$2,205 | \$2,205 |
| \$248,000 | \$250,000 | \$205 | \$1,755 | \$2,205 | \$2,205 | \$2,205 |
| \$250,000 | \$252,000 | \$205 | \$1,655 | \$2,205 | \$2,205 | \$2,205 |
| \$252,000 | \$254,000 | \$205 | \$1,555 | \$2,205 | \$2,205 | \$2,205 |
| \$254,000 | \$256,000 | \$205 | \$1,455 | \$2,205 | \$2,205 | \$2,205 |
| \$256,000 | \$258,000 | \$205 | \$1,355 | \$2,205 | \$2,205 | \$2,205 |
| \$258,000 | \$260,000 | \$205 | \$1,255 | \$2,205 | \$2,205 | \$2,205 |
| \$260,000 | \$262,000 | \$205 | \$1,155 | \$2,205 | \$2,205 | \$2,205 |
| \$262,000 | \$264,000 | \$205 | \$1,055 | \$2,205 | \$2,205 | \$2,205 |
| \$264,000 | \$266,000 | \$205 | \$955 | \$2,205 | \$2,205 | \$2,205 |
| \$266,000 | \$268,000 | \$205 | \$855 | \$2,205 | \$2,205 | \$2,205 |
| \$268,000 | \$270,000 | \$205 | \$755 | \$2,205 | \$2,205 | \$2,205 |
| \$270,000 | \$272,000 | \$205 | \$655 | \$2,205 | \$2,205 | \$2,205 |
| \$272,000 | \$274,000 | \$205 | \$555 | \$2,205 | \$2,205 | \$2,205 |
| \$274,000 | \$276,000 | \$205 | \$455 | \$2,205 | \$2,205 | \$2,205 |
| \$276,000 | \$278,000 | \$205 | \$355 | \$2,205 | \$2,205 | \$2,205 |
| \$278,000 | \$280,000 | \$205 | \$255 | \$2,205 | \$2,205 | \$2,205 |
| \$280,000 | \$282,000 | \$205 | \$205 | \$2,155 | \$2,205 | \$2,205 |
| \$282,000 | \$284,000 | \$205 | \$205 | \$2,055 | \$2,205 | \$2,205 |
| \$284,000 | \$286,000 | \$205 | \$205 | \$1,955 | \$2,205 | \$2,205 |
| \$286,000 | \$288,000 | \$205 | \$205 | \$1,855 | \$2,205 | \$2,205 |
| \$288,000 | \$290,000 | \$205 | \$205 | \$1,755 | \$2,205 | \$2,205 |
| \$290,000 | \$292,000 | \$205 | \$205 | \$1,655 | \$2,205 | \$2,205 |
| \$292,000 | \$294,000 | \$205 | \$205 | \$1,555 | \$2,205 | \$2,205 |
| \$294,000 | \$296,000 | \$205 | \$205 | \$1,455 | \$2,205 | \$2,205 |
| \$296,000 | \$298,000 | \$205 | \$205 | \$1,355 | \$2,205 | \$2,205 |

| | | | | | | |
|-----------|-----------|-------|-------|---------|---------|---------|
| \$298,000 | \$300,000 | \$205 | \$205 | \$1,255 | \$2,205 | \$2,205 |
| \$300,000 | \$302,000 | \$205 | \$205 | \$1,155 | \$2,205 | \$2,205 |
| \$302,000 | \$304,000 | \$205 | \$205 | \$1,055 | \$2,205 | \$2,205 |
| \$304,000 | \$306,000 | \$205 | \$205 | \$955 | \$2,205 | \$2,205 |
| \$306,000 | \$308,000 | \$205 | \$205 | \$855 | \$2,205 | \$2,205 |
| \$308,000 | \$310,000 | \$205 | \$205 | \$755 | \$2,205 | \$2,205 |
| \$310,000 | \$312,000 | \$205 | \$205 | \$655 | \$2,205 | \$2,205 |
| \$312,000 | \$314,000 | \$205 | \$205 | \$555 | \$2,205 | \$2,205 |
| \$314,000 | \$316,000 | \$205 | \$205 | \$455 | \$2,205 | \$2,205 |
| \$316,000 | \$318,000 | \$205 | \$205 | \$355 | \$2,205 | \$2,205 |
| \$318,000 | \$320,000 | \$205 | \$205 | \$255 | \$2,205 | \$2,205 |
| \$320,000 | \$322,000 | \$205 | \$205 | \$205 | \$2,155 | \$2,205 |
| \$322,000 | \$324,000 | \$205 | \$205 | \$205 | \$2,055 | \$2,205 |
| \$324,000 | \$326,000 | \$205 | \$205 | \$205 | \$1,955 | \$2,205 |
| \$326,000 | \$328,000 | \$205 | \$205 | \$205 | \$1,855 | \$2,205 |
| \$328,000 | \$330,000 | \$205 | \$205 | \$205 | \$1,755 | \$2,205 |
| \$330,000 | \$332,000 | \$205 | \$205 | \$205 | \$1,655 | \$2,205 |
| \$332,000 | \$334,000 | \$205 | \$205 | \$205 | \$1,555 | \$2,205 |
| \$334,000 | \$336,000 | \$205 | \$205 | \$205 | \$1,455 | \$2,205 |
| \$336,000 | \$338,000 | \$205 | \$205 | \$205 | \$1,355 | \$2,205 |
| \$338,000 | \$340,000 | \$205 | \$205 | \$205 | \$1,255 | \$2,205 |
| \$340,000 | \$342,000 | \$205 | \$205 | \$205 | \$1,155 | \$2,205 |
| \$342,000 | \$344,000 | \$205 | \$205 | \$205 | \$1,055 | \$2,205 |
| \$344,000 | \$346,000 | \$205 | \$205 | \$205 | \$955 | \$2,205 |
| \$346,000 | \$348,000 | \$205 | \$205 | \$205 | \$855 | \$2,205 |
| \$348,000 | \$350,000 | \$205 | \$205 | \$205 | \$755 | \$2,205 |
| \$350,000 | \$352,000 | \$205 | \$205 | \$205 | \$655 | \$2,205 |
| \$352,000 | \$354,000 | \$205 | \$205 | \$205 | \$555 | \$2,205 |
| \$354,000 | \$356,000 | \$205 | \$205 | \$205 | \$455 | \$2,205 |
| \$356,000 | \$358,000 | \$205 | \$205 | \$205 | \$355 | \$2,205 |
| \$358,000 | \$360,000 | \$205 | \$205 | \$205 | \$255 | \$2,205 |
| \$360,000 | \$362,000 | \$205 | \$205 | \$205 | \$205 | \$2,155 |
| \$362,000 | \$364,000 | \$205 | \$205 | \$205 | \$205 | \$2,055 |
| \$364,000 | \$366,000 | \$205 | \$205 | \$205 | \$205 | \$1,955 |
| \$366,000 | \$368,000 | \$205 | \$205 | \$205 | \$205 | \$1,855 |
| \$368,000 | \$370,000 | \$205 | \$205 | \$205 | \$205 | \$1,755 |
| \$370,000 | \$372,000 | \$205 | \$205 | \$205 | \$205 | \$1,655 |
| \$372,000 | \$374,000 | \$205 | \$205 | \$205 | \$205 | \$1,555 |
| \$374,000 | \$376,000 | \$205 | \$205 | \$205 | \$205 | \$1,455 |
| \$376,000 | \$378,000 | \$205 | \$205 | \$205 | \$205 | \$1,355 |

| | | | | | | |
|-----------|-----------|-------|-------|-------|-------|---------|
| \$378,000 | \$380,000 | \$205 | \$205 | \$205 | \$205 | \$1,255 |
| \$380,000 | \$382,000 | \$205 | \$205 | \$205 | \$205 | \$1,155 |
| \$382,000 | \$384,000 | \$205 | \$205 | \$205 | \$205 | \$1,055 |
| \$384,000 | \$386,000 | \$205 | \$205 | \$205 | \$205 | \$955 |
| \$386,000 | \$388,000 | \$205 | \$205 | \$205 | \$205 | \$855 |
| \$388,000 | \$390,000 | \$205 | \$205 | \$205 | \$205 | \$755 |
| \$390,000 | \$392,000 | \$205 | \$205 | \$205 | \$205 | \$655 |
| \$392,000 | \$394,000 | \$205 | \$205 | \$205 | \$205 | \$555 |
| \$394,000 | \$396,000 | \$205 | \$205 | \$205 | \$205 | \$455 |
| \$396,000 | \$398,000 | \$205 | \$205 | \$205 | \$205 | \$355 |
| \$398,000 | \$400,000 | \$205 | \$205 | \$205 | \$205 | \$255 |
| \$400,000 | \$600,000 | \$205 | \$205 | \$205 | \$205 | \$205 |

4

(4) Health insurance premiums and health care expenses not covered by insurance.

(A) For each child support order, the court must consider health insurance coverage. Such health insurance should be provided by the parent that can get appropriate coverage through an employer at the lower cost. The cost paid by either parent for health insurance premiums or for health care expenses for the children not covered or paid in full by insurance, should be shared. Those costs can include, but are not limited to, orthodontic, optical, dental, psychological, and prescription medication. These costs will be shared between the parents based on their pro rata percentages under the Guidelines. These payments will be in addition to basic child support and will be paid directly between the parents. However, that parent’s share of the monthly insurance premium may instead be calculated as part of the child support as a credit against or additional amount owed.

⁴ These Guidelines attempt to calculate a deduction that is accurate as of the date the chart is implemented; however, the tax laws may change and the court may deviate from these calculations upon a showing that it is not accurate in a particular case. Parties should bear in mind if they wish to contest a calculation that this chart includes tax calculations for a dependency exemption for each dependent and child tax credits, and does not include a calculation for a child care tax credit or an earned income credit.

For purposes of calculation of the Idaho child support obligation, the tax benefit includes both the dependency exemption and the child tax credit. The tax benefit includes the refundable and nonrefundable portion of the child tax credit. As of tax year 2018, the dependency exemption is \$0 for all income levels. The child tax credit is not available in the tax year a child turns 17 or thereafter. Children 17 years of age or older are, therefore, not to be included when calculating the tax benefit using these tables.

(B) Any claimed health care expense for the children, resulting in an actual out-of-pocket expense to the other parent of over \$500 for the course of treatment, must be approved in advance, in writing, by both parents or by prior court order. Relief may be granted by the court for failure to comply under extraordinary circumstances. The court may in its discretion apportion the incurred expense in some percentage other than that in the existing support order. In so doing, the court may consider whether consent was unreasonably requested or withheld.

(5) Disability dependency benefits or retirement dependency benefits. Any disability dependency benefits or retirement dependency benefits paid to a parent receiving child support, due to the paying parent's disability or retirement should be considered in determining a child support award. The court may order the support payment be reduced by the amount of any dependency benefits paid to the support recipient, unless the parents agree otherwise. The paying parent is not entitled to reimbursement of any dependency benefits that exceed the support payment amount. Any payments due to the disability of the child will not be credited against the support amount by the parent paying the child support.

(h) Income verification. In all cases, the Affidavit Verifying Income, Child Support Worksheet, and the Continued Child Support Worksheet will be provided to the court. The court may order the exchange of income information by Affidavit Verifying Income or otherwise in any child support order. Please see worksheet information.

(i) Computations.

(1) Basic child support. The basic child support obligation will be based on the Guidelines Income of both parents, according to the rates set out in the schedules below: (the amounts are rounded off to the nearest dollar)

| One (1) Child | Per Month | Per Year |
|----------------------------------------------------------|------------------|-----------------|
| 18% of the first \$ 10,000 of combined Guidelines Income | 150 | 1,800 |
| 17% of the next \$ 10,000 of combined Guidelines Income | 142 | 1,700 |
| 15% of the next \$ 10,000 of combined Guidelines Income | 125 | 1,500 |
| 14% of the next \$ 10,000 of combined Guidelines Income | 117 | 1,400 |
| 13% of the next \$ 10,000 of combined Guidelines Income | 108 | 1,300 |
| 12% of the next \$ 20,000 of combined Guidelines Income | 200 | 2,400 |

| | | |
|----------------------------------------------------------|------------------|-----------------|
| 9% of the next \$ 20,000 of combined Guidelines Income | 150 | 1,800 |
| 6% of the next \$ 20,000 of combined Guidelines Income | 100 | 1,200 |
| 5% of the next \$ 20,000 of combined Guidelines Income | 83 | 1,000 |
| 5% of the next \$ 20,000 of combined Guidelines Income | 83 | 1,000 |
| | 1,258 | 15,100 |
| 5% of the next \$290,000 of combined Guidelines Income | | |
| | | |
| Two (2) Children | Per Month | Per Year |
| 26% of the first \$ 10,000 of combined Guidelines Income | 217 | 2,600 |
| 25% of the next \$ 10,000 of combined Guidelines Income | 208 | 2,500 |
| 23% of the next \$ 10,000 of combined Guidelines Income | 192 | 2,300 |
| 22% of the next \$ 10,000 of combined Guidelines Income | 183 | 2,200 |
| 20% of the next \$ 10,000 of combined Guidelines Income | 167 | 2,000 |
| 17% of the next \$ 20,000 of combined Guidelines Income | 283 | 3,400 |
| 13% of the next \$ 20,000 of combined Guidelines Income | 217 | 2,600 |
| 9% of the next \$ 20,000 of combined Guidelines Income | 150 | 1,800 |
| 8% of the next \$ 20,000 of combined Guidelines Income | 133 | 1,600 |
| 8% of the next \$ 20,000 of combined Guidelines Income | 133 | 1,600 |
| | 1,883 | 22,600 |
| 8% of the next \$290,000 of combined Guideline Income | | |
| | | |
| Three (3) Children | Per Month | Per Year |
| 30% of the first \$ 10,000 of combined Guidelines Income | 250 | 3,000 |
| 29% of the next \$ 10,000 of combined Guidelines Income | 242 | 2,900 |
| 27% of the next \$ 10,000 of combined Guidelines Income | 225 | 2,700 |
| 26% of the next \$ 10,000 of combined Guidelines Income | 217 | 2,600 |
| 24% of the next \$ 10,000 of combined Guidelines Income | 200 | 2,400 |
| 20% of the next \$ 20,000 of combined Guidelines Income | 333 | 4,000 |
| 16% of the next \$ 20,000 of combined Guidelines Income | 267 | 3,200 |
| 12% of the next \$ 20,000 of combined Guidelines Income | 200 | 2,400 |
| 11% of the next \$ 20,000 of combined Guidelines Income | 183 | 2,200 |
| 11% of the next \$ 20,000 of combined Guidelines Income | 183 | 2,200 |
| | 2,300 | 27,600 |
| 11% of the next \$290,000 of combined Guideline Income | | |
| | | |

| Four (4) Children | Per Month | Per Year |
|----------------------------------------------------------|------------------|-----------------|
| 33% of the first \$ 10,000 of combined Guidelines Income | 275 | 3,300 |
| 32% of the next \$ 10,000 of combined Guidelines Income | 267 | 3,200 |
| 30% of the next \$ 10,000 of combined Guidelines Income | 250 | 3,000 |
| 29% of the next \$ 10,000 of combined Guidelines Income | 242 | 2,900 |
| 27% of the next \$ 10,000 of combined Guidelines Income | 225 | 2,700 |
| 22% of the next \$ 20,000 of combined Guidelines Income | 367 | 4,400 |
| 18% of the next \$ 20,000 of combined Guidelines Income | 300 | 3,600 |
| 14% of the next \$ 20,000 of combined Guidelines Income | 233 | 2,800 |
| 13% of the next \$ 20,000 of combined Guidelines Income | 217 | 2,600 |
| 13% of the next \$ 20,000 of combined Guidelines Income | 217 | 2,600 |
| | 2,592 | 31,100 |
| 13% of the next \$20,000 of combined Guideline Income | | |
| | | |
| Five (5) Children | Per Month | Per Year |
| 36% of the first \$ 10,000 of combined Guidelines Income | 300 | 3,600 |
| 35% of the next \$ 10,000 of combined Guidelines Income | 292 | 3,500 |
| 33% of the next \$ 10,000 of combined Guidelines Income | 275 | 3,300 |
| 32% of the next \$ 10,000 of combined Guidelines Income | 267 | 3,200 |
| 30% of the next \$ 10,000 of combined Guidelines Income | 250 | 3,000 |
| 24% of the next \$ 20,000 of combined Guidelines Income | 400 | 4,800 |
| 20% of the next \$ 20,000 of combined Guidelines Income | 333 | 4,000 |
| 16% of the next \$ 20,000 of combined Guidelines Income | 267 | 3,200 |
| 15% of the next \$ 20,000 of combined Guidelines Income | 250 | 3,000 |
| 15% of the next \$ 20,000 of combined Guidelines Income | 250 | 3,000 |
| | 2,883 | 34,600 |
| 15% of the next \$290,000 of combined Guideline Income | | |

(2) The guidelines income and the children's schedules in these Child Support Guidelines are not limitations on child support for more than five children.

(3) Primary Parenting Time.

(A) The percentage of parenting time is calculated based on the number of overnights each parent has the minor child during one calendar year. Examples: Parent A has every other weekend from Friday to Sunday and Parent B has the rest of the

time. Parent A has 2 over nights for 26 weeks in the year. Parent A has 52 overnights. This is 14% of the overnights in a year.

- (B) When one parent has 25% or less of the overnight parenting time, the calculation will be the same basic amount from the tables above.

Example. If a couple has two children and one parent earns \$25,000 a year and the other parent \$10,000 a year, the child support would be based upon their combined \$35,000 of Guideline income at the rates set out above. The first \$10,000 would accrue child support at the two-child 26% rate (\$217 per month), the second \$10,000 would accrue child support at the two-child 25% rate (\$208 per month), the next \$10,000 at the two-child 23% rate (\$192 per month), and \$5,000 at the two-child 22% rate (\$92 per month), for a total child support obligation of \$709 per month. That total amount of child support would be divided between the parents in proportion of their Guideline incomes, 10,000/35,000 and 25,000/35,000. Based on these figures, the parent with 25% of the parenting time or less would pay 71%, \$506 per month to the custodial parent.

(4) "Shared Physical Custody."

(A) Determining Shared Custody. It is recognized there is an overall increase in child rearing costs created by shared custody. If the child spends more than 25% of the overnights in a year with each parent, an adjustment in the Guidelines amount will be made.

(B) Computation. To compute the adjustment, the Basic Child Support Guideline obligation will be multiplied by 1.5. The amount is then multiplied by each parent's percentage of income. The resulting amounts are then multiplied by the percentage of time the child spends with the other parent. The respective child support obligations are then offset, with the parent owing more child support paying the difference between the two amounts. In no event will a parent be required to pay more support than the parent would have paid had there not been split or shared custody and all children were residing with the other parent. Whenever the guidelines calculation results in a parent having over 50% of the overnights paying child support, that parent may show that such payment is inappropriate considering factors (A) through (G) of section 1.7 of the Guidelines.

(5) Extended Visits. In cases where a parent has 25% or less of the overnights, the court may reduce the amount of support if a parent has the child for fourteen consecutive days or more. Interim visitation of two days or less with the other parent will not defeat abatement of child support during extended visits. A reasonable reduction would be 50% for the duration of the actual physical custody.

(6) Split Physical Custody.

(A) Adjustment of Support. When each parent has physical custody of at least one child, an adjustment will be made. Under the Guidelines, the Basic Child Support Obligation is multiplied by 1.5 for an equal number of children in the custody of each parent. Support is calculated without a multiplier for the other child in the home. The support amount is then determined for each parent for the child in the custody of the other. The obligations are then offset, with the parent owing the larger amount paying the difference between the two amounts.

(B) Computation of Support. In determining child support amounts under a split custody arrangement, the support obligations shown in the schedule must be pro-rated among all children in the household, using the multiplier where applicable. For example, if there are three children due support, of which two are with one parent and one is with the other, the Basic Monthly Child Support is divided by three, and that amount is assigned to one of the children in the two-child home. That same amount is multiplied by 1.5 and assigned to one child in each home. Support is then calculated for each parent and the amounts offset. In no event will a parent be required to pay more support than the parent would have paid had there not been split custody and all children were residing with the other parent.⁵

(7) Income over \$440,000. The Guideline Income schedules are not a limitation on the award of child support for combined Guidelines Income above \$440,000 per year. The support based on the first \$440,000 must be calculated by these Guidelines in proportion to the relative incomes of the parents. In determining any additional support for

⁵ A mathematical disparity may occur when there are five or more children and a substantial difference in incomes. In that case, if one child lives with the higher-income parent the support obligation may be more than if all children lived with the lower-income parent.

Guidelines Income above \$440,000, the court will consider all relevant factors, which may include:

- (A) The financial resources of the child.
- (B) The financial resources, needs, and obligations of both parents, consistent with subsection (e)(1)(D).
- (C) The standard of living the child enjoyed during the marriage.
- (D) The physical and emotional condition and needs of the child, including educational needs.
- (E) Any special impairment, limitation or disability of the child and any need for special education.
- (F) Any special ability or talent of the child and the cost of educating or training that ability or talent.
- (G) Any special living conditions that create additional costs for the child.

(j) Expression of child support. The court's judgment will state the total monetary support for all children, the due date and the total monetary support due to the remaining children as each child is no longer entitled to support.

Example: If there are three children initially, and later one child emancipates, the amount of support will not be reduced by one-third, but will reflect the appropriate amount from the schedule for two children, and later one child.