

**Proposed Amendments to the Idaho Child Support Guidelines, IRFLP 126**  
**April, 2019**

The following rule amendments are recommended by the Idaho Supreme Court's Child Support Guidelines Advisory Committee.

**Proposed Amendment to IRFLP Rule 126.J.4.** –Amend the language in IRFLP 126(J)(4) from a maximum combined Guidelines income of \$300,000 to \$440,000.

(NOTE: This amendment was previously approved by the Administrative Conference in October, 2018)

**J. Computations.**

1. Basic child support. The basic child support obligation shall be based upon 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)

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4. Income over ~~\$300,000~~, \$440,000. The Guideline Income schedules are not a limitation on the award of child support for combined Guidelines Income above ~~\$300,000~~ \$440,000 per year. The support based on the first ~~\$300,000~~ \$440,000 shall be calculated by these Guidelines in proportion to the relative incomes of the parents. In determining any additional support for Guidelines Income above ~~\$300,000~~ \$440,000, the court shall 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 Section F.1.c.
- 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.

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**Proposed Amendment to IRFLP Rule 126.L.** – Amend the language of IRFLP 126.L. to insert language making a mandatory due date in the Judgment and change “Order” to “Judgment.” (NOTE: This amendment was previously approved by the Administrative Conference in October, 2018).

**L. Expression of child support.** The court's ~~order~~ judgment shall 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.

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**Proposed Amendment to the Affidavit Verifying Income:** Amend the form Affidavit Verifying Income to correct citations.

\_\_\_\_\_  
Full Name of Party Filing Document

\_\_\_\_\_  
Mailing Address (Street or Post Office Box)

\_\_\_\_\_  
City, State and Zip Code

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Email Address

IN THE DISTRICT COURT FOR THE \_\_\_\_\_ JUDICIAL DISTRICT  
FOR THE STATE OF IDAHO, IN AND FOR THE COUNTY OF \_\_\_\_\_

\_\_\_\_\_  
Petitioner,  
vs.  
\_\_\_\_\_  
Respondent.

Case No. \_\_\_\_\_

AFFIDAVIT VERIFYING INCOME

I hereby state under oath that the following information is true:

A. GROSS INCOME (I.R.F.L.P. 126 Section F)	(PARENT)	(PARENT)
1. Wages, salary, commissions, bonuses, etc.	_____	_____
2. Rent, royalties, trade, or business income, etc. (net of ordinary & necessary expenses)	_____	_____
3. Interest, dividends, pensions, annuities, etc.	_____	_____
4. Social security, worker's compensation, unemployment benefits, disability, veterans' benefits, etc.	_____	_____
5. Public assistance, welfare for self (not children)	_____	_____
6. Alimony	_____	_____
7. Grants, distributions from trusts, etc.	_____	_____
8. Other	_____	_____
9. SUBTOTAL	_____	_____
 B. DEDUCTIONS FROM GROSS INCOME (I.C.S.G. I.R.F.L.P. 126 Sections 6 and 7 F and G)	(PARENT)	(PARENT)
1. Straight line depreciation on assets	_____	_____
2. One-half of self-employment Social Security taxes	_____	_____
3. Child support & alimony from another relationship	_____	_____
4. Support for child of another relationship living in the home	_____	_____
5. DEDUCTIONS SUBTOTAL	_____	_____
C. GROSS INCOME, AS ADJUSTED (line B5 subtracted from line A9)	_____	_____
D. <del>IN-KIND FRINGE BENEFITS (I.C.S.G. I.R.F.L.P. Section F.2. 6(b)) (i.e. car, housing, room and board food, transportation, recreation)</del>		_____
E. POTENTIAL INCOME (I.C.S.G. I.R.F.L.P. Section F.3. 6(e)) Potential earned income + Potential unearned income		_____
F. GUIDELINES INCOME (C + D + E)	_____	_____
G. MONTHLY I.C.S.G. INCOME (F÷12 months)	_____	_____

**Proposed Amendment to the Shared, Split or Mixed Custody Child Support Worksheet:**

Amend to correct the title in the caption.

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IN THE DISTRICT COURT FOR THE \_\_\_\_\_ JUDICIAL DISTRICT

_____
vs.      Petitioner,
_____
Respondent.

Case No. \_\_\_\_\_

SHARED, SPLIT, OR MIXED CUSTODY  
CHILD SUPPORT WORKSHEET

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