

# In the Supreme Court of the State of Idaho

IN RE: AMENDMENTS TO THE CHILD SUPPORT )  
GUIDELINES, IDAHO RULES OF FAMILY )  
LAW PROCEDURE (I.R.F.L.P.) RULE 126 )

ORDER

The Court, having reviewed a recommendation from the Child Support Guidelines Advisory Committee to amend the Idaho Rules of Family Law Procedure (I.R.F.L.P.), and the Court being fully informed;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Child Support Guidelines, as they appear in the Idaho Rules of Family Procedure in the volume published by the Idaho Code Commission be, and are hereby, amended as follows:

1. That Rule 126.J.4 be amended as follows:

## **Rule 126. Idaho Child Support Guidelines.**

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### **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,~~440,000. The Guideline Income schedules are not a limitation on the award of child support for combined Guidelines Income above ~~\$300~~440,000 per year. The support based on the first ~~\$300~~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~~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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2. That Rule 126.L. be amended as follows:

**Rule 126. Idaho Child Support Guidelines.**

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**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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3. That FORM 5, Affidavit Verifying Income, be amended as follows:

\_\_\_\_\_  
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 ( <del>I.C.S.G.</del> 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))</del> ( <del>i.e. car, housing, room and board food, transportation, recreation</del> )	_____	_____
E. POTENTIAL INCOME ( <del>I.C.S.G. I.R.F.L.P. Section F.3. 6(e)</del> ) Potential earned income + Potential unearned income	_____	_____
F. GUIDELINES INCOME (C + D + E)	_____	_____
G. MONTHLY I.C.S.G. INCOME (F÷12 months)	_____	_____

4. That FORM 7, Shared, Split or Mixed Custody Child Support Worksheet, be amended as follows:

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

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

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

SHARED, SPLIT, OR MIXED CUSTODY  
CHILD SUPPORT WORKSHEET

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5. That the Federal and Idaho Income Tax Benefit – per Exemption, Remarried Parent Table, be corrected as provided in attached Exhibit A.

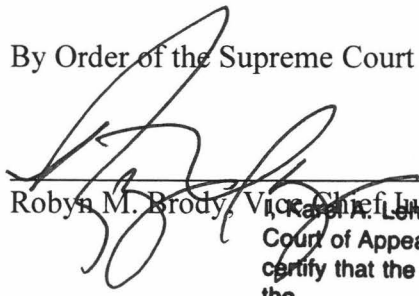
IT IS FURTHER ORDERED, that this order and these amendments shall be effective July 1, 2019.

IT IS FURTHER ORDERED, that the above designation of the striking of words from the Rules by lining through them, and the designation of the addition of new portions of the Rules by underlining such new portion is for the purposes of information only as amended, and NO OTHER AMENDMENTS ARE INTENDED. The lining through and underlining shall not be considered a part of the permanent Idaho Rules of Family Law Procedure.

IT IS FURTHER ORDERED, that the Clerk of the Court shall cause notice of this Order to be published in one issue of *The Advocate*.

DATED this 14<sup>th</sup> day of May, 2019.

By Order of the Supreme Court

  
Robyn M. Brody, Vice Chief Justice  
Karel A. Lehman, Clerk of the Supreme Court/  
Court of Appeals of the State of Idaho, do hereby  
certify that the above is a true and correct copy of  
the Order  
entered in the above entitled cause and now on  
record in my office.  
WITNESS my hand and the Seal of this Court 5-14-19

ATTEST:

  
Clerk

KAREL A. LEHRMAN

Clerk

By:  Chief Deputy

**Federal and Idaho Income Tax Benefit - per Exemption<sup>3</sup>**  
**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
\$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

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$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
\$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



Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$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
\$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

<sup>3</sup> 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.