

Rule 126. Idaho Child Support Guidelines

A. Introduction. The Child Support Guidelines are intended to give specific guidance for evaluating evidence in child support proceedings. Acknowledging there are diverse needs and resources in individual cases, the following Guidelines will produce a more equitable and uniform approach in establishing child support obligations. The Guidelines may be referred to as the Idaho Child Support Guidelines (I.C.S.G.).

B. Application. The Guidelines apply to determinations of child support obligations between parents in all judicial proceedings that address the issue of child support for children under the age of eighteen years or children pursuing high school education up to the age of nineteen years. Support for postsecondary education after age eighteen is beyond these Guidelines.

C. Function of Guidelines. The Guidelines are premised upon the following general assumptions:

1. The costs of rearing a child are reasonably related to family income, and the proportion of family income allocated to child support remains relatively constant in relation to total household expenditures at all income levels;
2. In relation to gross income, there is a gradual decline in that proportion as income increases;
3. The Guidelines amount is the appropriate average amount of support during the minority of the child at a given parental income, so that age-specific expenses do not alter the Guidelines amount. These assumptions may not be accurate in all cases. The amount resulting from the application of the Guidelines, which includes the basic child support calculation and all adjustments, is the amount of child support to be awarded unless evidence establishes that amount to be inappropriate. In such case the court shall set forth on the record the dollar amount of support that the Guidelines would require and set forth the circumstances justifying departure from the Guidelines; and
4. Child support received and the custodial parent's share of support are spent on the child(ren).

D. Basic Guideline principles. These Child Support Guidelines are premised upon the following basic principles to guide parents, lawyers, and courts in arriving at child support obligations:

1. Both parents share legal responsibility for supporting their child. That legal responsibility should be divided in proportion to their Guidelines Income, whether they be separated, divorced, remarried, or never married.
2. In any proceeding where child support is under consideration, child support shall be given priority over the needs of the parents or creditors in allocating family resources. Only after careful scrutiny should the court delay implementation of the Guidelines amount because of debt assumption.
3. Support shall be determined 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 can reasonably be ordered without denying a parent the means for self-support at a minimum subsistence level. There shall be a rebuttable presumption that a minimum amount of support is at least \$50.00 per month per child.

E. Modifications. The amount of child support provided for under these Guidelines may constitute a substantial and material change of circumstances for granting a motion for modification for child support obligations. A support order may also be modified to provide for health insurance not provided in the support order.

F. Guidelines income determination – income defined. For purposes of these Guidelines, Guidelines Income shall include the gross income of the parents and if applicable, fringe benefits and/or potential income; less adjustments as set forth in subdivision G of this rule.

1. Gross income defined.

a. Gross income.

i. 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. If benefits are being paid to a child on behalf of a disabled or retired parent and are received by the parent entitled to support, and if credit against a support obligation is being given pursuant to section H.5, the amount of the disability payments to the child will be added to the income of the disabled or retired 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 shall be included except in cases of extraordinary hardship. Child support received is assumed to be spent on the child and is not income to the parent. Payments received as a result of the child's disability are not income of either parent.

ii. Compensation received by a party for employment in excess of a 40 hour week shall be excluded from gross income, provided the party demonstrates and the Court finds: (1) the excess employment is voluntary and not a condition of employment; and (2) the excess employment is in the nature of additional, part-time employment, or is employment compensable as overtime pay by the hour or fractions of the hour, and (3) the party's compensation structure has not been changed for the purpose of affecting a support or maintenance obligation, and (4) the party is otherwise paid for full time employment at least 48 weeks per year, and (5) child support payments are calculated based upon current income. This provision is intended to benefit those who already work a full-time job, and undertake voluntary, additional employment. It is not intended to benefit self-employed individuals who may work more than 40 hours per week, those that may be seasonally employed in more than one job (none of which is full-time), those who may be employed in excess of 40 hours per week for part of the year, but are not employed full-time for most of the year, nor those whose employer regularly requires overtime as part of their employment.

b. 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 required to carry on the trade or business or to earn rents and royalties. Excluded from ordinary and necessary expenses under these Guidelines are

expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine the level of gross income of the parent to satisfy a child support obligation. This amount may differ from a determination of business income for tax purposes. Additionally, specifically permitted are the following deductions, unless, in the sole discretion of the Court, permitting any or all of such deductions would result in an inequitable or inappropriate amount of child support in view of all the circumstances:

- i. Straight line depreciation for the life of the asset.¹
- ii. One-half of the self-employment social security tax paid on the trade or business income.

c. Income of Parents and Spouse. Gross income ordinarily shall 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. This subsection limits the application of *Yost v. Yost*, 112 Idaho 677, 736 P.2d 988 (1987).

d. Contributions to Living Expenses. Where a parent derives a benefit through contribution to living expenses of the parent or children, e.g., from parents, spouse or others, or by sharing expenses, the court shall not consider the benefit to the parent as an available resource, unless compelling reasons exist.

2. Fringe Benefits Defined. Fringe benefits received by a parent in the course of employment, or operation of a trade or business shall be counted as income if they are significant and reduce personal living expenses. Such fringe benefits might include a company car, free housing, or room and board.

3. Potential Income.

a. Potential earned income. If a parent is voluntarily unemployed or underemployed, child support shall be based on gross potential income, except that potential income should not be included for a parent that is physically or mentally incapacitated. A parent shall 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 parties, whichever occurs first. On post-judgment motions, the six month period is calculated from the date the motion is filed. Ordinarily, a parent shall not be deemed underemployed if the parent is caring for a child not more than 6 months of age. Determination of potential income shall 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, occupational qualifications, and prevailing 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.

¹ "Life of the asset" is defined as the recovery period of the asset under the alternative depreciation system (ADS) as provided in Internal Revenue Service Rev. Proc. 87-56, 1987-2 CB 674.2.

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 attribute reasonable monetary value of income to the assets so that an adequate award of child support may be made.

G. Adjustments to gross income. Alimony, maintenance, and other child support obligations.

1. Other court orders. A deduction shall be allowed from Gross Income for the amount ordered pursuant to any other court order for child support or spousal maintenance from another relationship.

2. Spousal maintenance in current case. A deduction shall be allowed from gross income for any spousal maintenance being ordered in the current case.

3. Support paid without court order. A deduction shall 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 established a regular 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 shall be allowed from Gross Income when a natural or adopted child of another relationship resides in the home of either parent. The deduction shall be the Guideline support amount calculated for that child, using only that parent's income.²

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 shall not be considered.

H. Adjustments to the award of child support.

1. Child care costs. A basic child support calculation does not cover work-related child care expenses. The court may order a sharing of reasonable work-related child care expenses incurred by either party 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 shall be directly between the parties, 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 an allocation of transportation costs and responsibilities between the parents after considering all relevant factors, which shall include:

² 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.

- a. The financial resources of the child;
- b. The financial resources, needs and obligations of both parents which ordinarily shall 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 parties may agree to an allocation of 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 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 shall 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), then 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 Exemption³
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 |

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|-----------|-----------|-------|---------|---------|---------|---------|
| \$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 |

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|-----------|-----------|-------|-------|-------|---------|---------|
| \$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 |
| \$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 Exemption³
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 Exemption³
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 |

³ 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.

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

a. For each child support order, consideration should be given to provision of adequate health insurance coverage for the child. Such health insurance should normally be provided by the parent that can obtain suitable coverage through an employer at the lower cost. The actual 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, including, but not limited to orthodontic, optical, dental, psychological and prescription medication, shall be prorated between the parents in proportion to their Guidelines Income. These payments shall be in addition to basic child support and will be paid directly between the parties; however, the prorata share of the monthly insurance premium may instead be either a credit against or in addition to basic child support.

b. Any claimed health care expense for the children, whether or not covered by insurance, which would result 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, and the Court may in its discretion apportion the incurred expense in some percentage other than that in the existing support order, and in so doing, 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 child support recipient for the benefit of a child due to the disability or retirement of a parent obligated to pay support for the child should be considered in determining a child support award. Unless otherwise stipulated by the parties, the court should order the support payment be reduced by the amount of any dependency benefits paid to the support recipient. Under no circumstances shall the obligated parent be entitled to the reimbursement of any dependency benefits that exceed the support payment amount. Any payments due to the disability of the child shall not be credited against the support obligation of the obligated parent.

I. Income verification. In all cases (contested, uncontested, or stipulated), the Affidavit Verifying Income and the Child Support Worksheet shall be provided to the court by the petitioner or moving party. They shall be in substantially the same form as set forth in the Appendix to these Guidelines. The Affidavits Verifying Income and the Child Support Worksheets shall be placed in the court file. The court may order the periodic exchange of documented income information by Affidavit Verifying Income or otherwise in any child support order.

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)

| 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 \$150,000 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 \$150,000 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 \$150,000 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 \$150,000 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 \$150,000 of combined Guideline Income | | |

Samples of these obligations are set forth in the Basic Monthly Child Support Guidelines Schedule located on the Idaho Supreme Court’s website at www.isc.idaho.gov/irflp.

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. Proration of Child Support. Where both parents have Guidelines Income (either actual or potential) the amount of child support awarded shall be prorated between the parents in proportion to their Guidelines Incomes.

Example. If a couple has two children and the non-custodial parent earns \$25,000 a year and the custodial 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 non-custodial parent would pay 71%, \$506 per month to the custodial parent.

4. 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 shall be calculated by these Guidelines in proportion to the relative incomes of the parents. In determining any additional support for Guidelines Income above \$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.

5. "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 shall be made."

b. Computation. To compute the adjustment, the Basic Child Support Guideline obligation shall 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 shall 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 J.4 of the Guidelines.

6. 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.

7. Split Physical Custody.

a. Adjustment of Support. When each parent has physical custody of at least one child, an adjustment shall 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(ren) in the home. The support amount is then determined for each parent for the child(ren) 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 shall 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.⁴

Example 1: There are two children living with each parent; Parent One has income of \$3,000 per month, while Parent Two's monthly income is \$1,000. Basic Child Support from the schedule for the four is \$1,173. For each of the two children living with Parent Two we assign one-fourth of that amount, or \$293. For each of them that amount is multiplied by 1.5, which is \$440. The support for each of the children living with Parent One is computed in the same fashion. Parent One is obligated for 75% of the

support of the children living with Parent Two, because Parent One earns 75% of the total income. That would be $.75 \times 440 \times 2 = \660 . Parent Two is obligated for 25% of the support of the children living with Parent One. That would be $.25 \times 440 \times 2 = \220 . Offsetting the amounts, Parent One would pay Parent Two approximately \$440 per month.

Example 2: There are three children living with Parent Two, and one with Parent One. Incomes: Parent One--\$3,000/month--Parent Two--\$1,000/month. Going to the Basic Child Support Guidelines Schedule, the Basic Child Support for the four is \$1,173 monthly. Dividing by four results in \$293 for each child. For one child in each home that amount is to be multiplied by 1.5, setting the support for each of them at \$440. The other two children in the home of Parent Two are to be supported at the base level. Therefore, the total support amount for the three children living with Parent Two is $\$440 + (2 \times 293) = \$1,026$. Parent One earns 75 percent of the total income and therefore is obligated for 75 percent of the total support for those children. That would be $.75 \times \$1,026 = \769.50 . Parent Two must provide 25 percent of the total support for the child living with Parent One, or $.25 \times \$440 = \110 . Offsetting the amounts, Parent One should pay Parent Two about \$660 per month.

K. Disability and retirement benefits paid to child (Repealed.)

L. Expression of child support. The court's 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.

⁴ 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.