

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)
_____)

AMENDED ORDER

The Court, having received a recommendation from the Child Support Guidelines Committee to amend the Tax Benefit Per Exemption Charts in the Child Support Guidelines to reflect amendments to the federal and state tax codes effective January 1, 2018, and the Court having fully considered the same;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Child Support Guidelines, as they appear in the Idaho Rules of Family Law Procedure (I.R.F.L.P.) in the volume published by the Idaho Code Commission, are amended as follows:

1. Federal and Idaho Tax Benefit Per Exemption charts in Rule 126 of the Idaho Rules of Family Law Procedure (I.R.F.L.P.) are amended as follows:

Rule 126. Idaho Child Support Guidelines.

(H) Adjustments to the award of child support.

3. Tax Benefits.

(SEE ATTACHED TABLES)

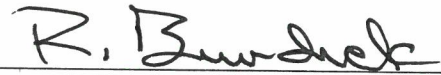
IT IS FURTHER ORDERED this order and the attached tables shall be effective July 1, 2018.

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 Child Support Guidelines (I.C.S.G.).

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 26 day of June, 2018.

By Order of the Supreme Court



Roger S. Burdick, Chief Justice

ATTEST:



Clerk

I, Karel A. Lehrman, 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
Amended Order entered in the above entitled
cause and now on record in my office. WITNESS my
hand and the Seal of this Court June 26, 2018

Karel A. Lehrman, Clerk

By  Deputy

**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
\$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

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

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

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

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

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

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$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 benefit and the child tax credit benefit. 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 of ~~\$1,000~~ is not available in the tax year a child turns 17 or thereafter. To determine the tax benefit to a parent with a child over 17, go to the last column to the right for the number of children in the calculation, and use only the amount in that column in excess of \$1,000. Children 17 years of age or older are, therefore, not to be included when calculating the tax benefit using these tables.