CHAPTER 4

CHILDREN AND FAMILIES

ARTICLE 2

CHILD SUPPORT GUIDELINES

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§4-201. Introduction.

The main principle behind these guidelines is to recognize the equal duty of both parents to contribute to the support of their children in proportion to their respective net incomes.

§ 4-202. Temporary and permanent support.

The guidelines are intended to be used for both temporary and permanent support determinations.

§ 4-203. Rebuttable presumption.

The child support guidelines shall be applied as a rebuttable presumption. All orders for child support obligations shall be established in accordance with the provisions of the guidelines unless the court finds that one or both parties have produced sufficient evidence to rebut the presumption that the guidelines should be applied. All stipulated agreements for child support must be reviewed against the guidelines and if a deviation exists and is approved by the court, specific findings giving the reason for the deviation must be made. Findings must state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines. Deviations must take into consideration the best interests of the child. In the event of a deviation, the reason for the deviation shall be contained in the findings portion of the decree or order, or worksheet 5 should be completed by the court and filed in the court file. Deviations from the guidelines are permissible under the following circumstances:

(A) When there are extraordinary medical costs of either parent or child;

(B) when special needs of a disabled child exist;

(C) if total net income exceeds $15,000 monthly, child support for amounts in excess of $15,000 monthly may be more but shall not be less than the amount which would be computed using the $15,000 monthly income unless other permissible deviations exist. To assist the court and not as a rebuttable presumption, the court may use the amount at $15,000 plus: 10 percent of net income above $15,000 for one, two, and three children; 12 percent of net income above $15,000 for four children; 13 percent of net income for five children; and 14 percent of net income for six children.

(D) for juveniles placed in foster care; or

(E) whenever the application of the guidelines in an individual case would be unjust or inappropriate.

All orders for child support, including modifications, must include a basic income and support calculation worksheet 1, and if used, worksheet 2 or 3.

Paragraph C amended Dec. 23, 1992; amended effective Jan. 1, 1996; amended effective July 1, 2007. Renumbered and codified as § 4-203, effective July 18, 2008.

§ 4-204. Total monthly income.

This is income of both parties derived from all sources, except all means-tested public assistance benefits which includes any earned income tax credit and payments received for children of prior marriages. This would include income that could be acquired by the parties through reasonable efforts. For instance, a court may consider as income the retained earnings in a closely-held corporation of which a party is a shareholder if the earnings appear excessive or inappropriate. All income should be annualized and divided by 12. For example, a party who receives a salary of $200 gross per week would have an annualized gross income of $10,400 ($200 times 52) and a monthly income of $866.67 (10,400 divided by 12). If the person is paid $200 every 2 weeks, his or her annualized gross income would be $5,200 ($200 times 26) and monthly income would be $433.33 (5,200 divided by 12).

The court may consider overtime wages in determining child support if the overtime is a regular part of the employment and the employee can actually expect to regularly earn a certain amount of income from working overtime. In determining whether working overtime is a regular part of employment, the court

may consider such factors as the work history of the employee for the employer, the degree of control the employee has over work conditions, and the nature of the employer's business or industry.

Depreciation calculated on the cost of ordinary and necessary assets may be allowed as a deduction from income of the business or farm to arrive at an annualized total monthly income. After an asset is shown to be ordinary and necessary, depreciation, if allowed by the trial court, shall be calculated by using the "straight-line" method, which allocates cost of an asset equally over its useful duration or life. An asset's life should be determined with reference to the Class-lives and Recovery Periods Table created pursuant to 26 CFR § 1.167(a)-11. A party claiming depreciation shall have the burden of establishing entitlement to its allowance as a deduction.

Copies of at least 2 years' tax returns, financial statements, and current wage stubs should be furnished to the court and the other party to the action at least 3 days before any hearing requesting relief. Any party claiming an allowance of depreciation as a deduction from income shall furnish to the court and the other party copies of a minimum of 5 years' tax returns at least 14 days before any hearing pertaining to the allowance of the deduction.

If applicable, earning capacity may be considered in lieu of a parent's actual, present income and may include factors such as work history, education, occupational skills, and job opportunities. Earning capacity is not limited to wage-earning capacity, but includes moneys available from all sources.

Paragraph D amended Dec. 23, 1992; amended effective Jan. 1, 1996; amended effective Sept. 1, 2002. Renumbered and codified as § 4-204, effective July 18, 2008.

§ 4-205. Deductions.

The following deductions should be annualized to arrive at monthly net income:

(A) Taxes. Standard deductions applicable to the number of exemptions provided by law will be used to establish the amount of federal and state income taxes.

(B) FICA. Social Security deductions, or any other mandatory contributions in lieu of Social Security deductions including any self-employment tax paid.

(C) Retirement. Individual contributions, in a minimum amount required by a mandatory retirement plan. Where no mandatory retirement plan exists, a deduction shall be allowed for a continuation of actual voluntary retirement contributions not to exceed 4 percent of the gross income from employment or 4 percent from the net income from self-employment.

(D) Child Support. Child support previously ordered for other children.

(E) Other Children. Subject to § 4-220, credit may be given for biological or adopted children for whom the obligor provides regular support.

Paragraph E amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007. Renumbered and codified as § 4-205, effective July 18, 2008.

§ 4-206. Monthly support.

The combined monthly net income of both parties from line 4 of worksheet 1 is compared to table 1. For example, if the combined monthly net income was $1,500 and there were three children, we would find $530 as the child support from table 1 (read across the table from $1,500 to the "Three Children" column to find $530).

Paragraph F amended effective Jan. 1, 1996; amended Nov. 26, 2003, effective Jan. 1, 2004. Renumbered and codified as § 4-206, effective July 18, 2008.

§ 4-207. Parent's monthly share.

This is the child support amount from line 7, worksheet 1 (or line 9 if applicable), multiplied by the percentage contribution of each parent from line 6, worksheet 1. In our example, if F had a monthly net income of $1,000 and M had a monthly income of $500, each parent's monthly share would be $355.10 for F (.67 times $530) and $174.90 for M (.33 times $530). F would be required to pay M $355.10 per month in the event M was awarded custody of the children.

Paragraph G amended effective Jan. 1, 1996; amended Nov. 26, 2003, effective Jan. 1, 2004; amended effective July 1, 2007. Renumbered and codified as § 4-207, effective July 18, 2008.

§ 4-208. More than one child.

If there is more than one child, the court's order should specify the amount of child support due for the children, with the amount recalculated and reduced as the obligation to support terminates for each child. The amount due for each possibility should be calculated separately from table 1. In our example, if M was awarded custody of the children, F would be required to pay $355.10 (.67 times $530) when there are three children, $328.30 (.67 times $490) when there are two children, and $258.62 (.67 times $386) when there is one child. See worksheet 4. The order should direct that child support continue only until each child reaches majority under Nebraska law, becomes emancipated, becomes self-supporting, marries, or dies, or until further order of the court.

Paragraph H amended Dec. 23, 1992; amended effective Jan. 1, 1996; amended Nov. 26, 2003, effective Jan. 1, 2004. Renumbered and codified as § 4-208, effective July 18, 2008.

§ 4-209. Minimum support.

It is recommended that even in very low income cases, a minimum support of $50, or 10 percent of the obligor's net income, whichever is greater, per month be set. This will help to maintain information on such obligor, such as his or her address, employment, etc., and, hopefully, encourage such person to understand the necessity, duty, and importance of supporting his or her children.

Paragraph I amended Dec. 23, 1992; amended effective Sept. 1, 2002. Renumbered and codified as § 4-209, effective July 18, 2008.

§ 4-210. Visitation or parenting time adjustments.

Visitation or parenting time adjustments or direct cost sharing should be specified in the support order. If child support is not calculated under § 4-212, an adjustment in child support may be made at the discretion of the court when visitation or parenting time substantially exceeds alternating weekends and

holidays and 28 days or more in any 90-day period. During visitation or parenting time periods of 28 days or more in any 90-day period, support payments may be reduced by up to 80 percent. The amount of any reduction for extended parenting time shall be specified in the court's order and shall be presumed to apply to the months designated in the order. Any documented substantial and reasonable long-distance transportation costs directly associated with visitation or parenting time may be considered by the court and, if appropriate, allowed as a deviation from the guidelines.

Paragraph J amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007. Renumbered and codified as § 4-210, effective July 18, 2008.

§ 4-211. Split custody.

Split custody is defined as each parent having physical custody of one or more of the children. Worksheet 2 shows how to do this calculation.

§ 4-212. Joint physical custody.

When a specific provision for joint physical custody is ordered and each party's parenting time exceeds 142 days per year, it is a rebuttable presumption that support shall be calculated using worksheet 3. When a specific provision for joint physical custody is ordered and one party's parenting time is 109 to 142 days per year, the use of worksheet 3 to calculate support is at the discretion of the court. If child support is determined under this paragraph, all reasonable and necessary direct expenditures made solely for the child(ren) such as clothing and extracurricular activities may be allocated between the parents, as determined by the court, but shall not exceed the proportion of the obligor's parental contributions (worksheet 1, line 6). For purposes of these guidelines, a "day" shall be generally defined as including an overnight period.

Paragraph L amended effective July 1, 2007. Renumbered and codified as § 4-212, effective July 18, 2008.

§ 4-213. Alimony.

These guidelines intend that spousal support be determined from income available to the parties after child support has been established.

§ 4-214. Childcare expenses.

Childcare expenses are not specifically computed into the guidelines amount and are to be considered independently of any amount computed by use of these guidelines. Care expenses for the child for whom the support is being set, which are due to employment of either parent or to allow the parent to obtain training or education necessary to obtain a job or enhance earning potential, shall be allocated to the obligor parent as determined by the court, but shall not exceed the proportion of the obligor's parental contribution (worksheet 1, line 6) and shall be added to the basic support obligation computed under these guidelines. The value of the federal income tax credit for child care shall be subtracted from actual costs to arrive at a figure for net childcare expenses. The Court may impute the value of the federal childcare tax credit using worksheet 6 if the parent incurring the childcare expense has monthly gross income above $2,100 for one child; $2,500 for two children; $2,600 for three children; $2,700 for four children; $2,800

for five children; and $2,900 for six children. The value shall be imputed at 25 percent of the childcare expense, not to exceed $62.50 per month for one child and $125 per month for two or more children.

Paragraph N amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007. Renumbered and codified as § 4-214, effective July 18, 2008.

§ 4-215. Child(ren)'s health insurance, nonreimbursed health care expenses, and cash medical support in Title IV-D cases.

The child support order shall address how the parents will provide for the child(ren)'s health care needs through health insurance as well as the nonreimbursed reasonable and necessary child(ren)'s health care costs that are not included in table 1 that are provided for in § 4-215(B).

(A) Health Insurance. The increased cost to the parent for health insurance for the child(ren) of the parent shall be prorated between the parents. When worksheet 1 is used, it shall be added to the monthly support from line 7, then prorated between the parents to arrive at each party's share of monthly support on line 10 of worksheet 1. The parent requesting an adjustment for health insurance premiums must submit proof of the cost for health insurance coverage of the child(ren). The parent paying the premium receives a credit against his or her share of the monthly support.

(B) Health Care. Children's health care expenses are specifically included in the guidelines amount of up to $480 per child per year. Children's health care needs are to be met by requiring either parent to provide health insurance as required by state law. All nonreimbursed reasonable and necessary children's health care costs in excess of $480 per child per year shall be allocated to the obligor parent as determined by the court, but shall not exceed the proportion of the obligor's parental contribution (worksheet 1, line 6).

(C) Cash Medical Support and Health Care Costs for Title IV-D Cases Only. All child support orders in the Title IV-D program must address how the parties will provide for the child(ren)'s health care needs through health care coverage and/or through cash medical support. Cash medical support or the cost of private health insurance is considered reasonable in cost if the cost to the party responsible for providing medical support for the child(ren) does not exceed 3 percent of his or her gross income. In applying the 3-percent standard, the cost is the cost of adding the child(ren) to existing health care coverage or the difference between self-only and family health care coverage. Cash medical support payment shall not be ordered if, at the time that the order is issued or modified, the responsible party's income is, or such expense would reduce the responsible party's net income, below the basic subsistence limitation provided in § 4-218.

Paragraph O amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended Nov. 26, 2003, effective Jan. 1, 2004; amended effective July 1, 2007. Renumbered and codified as § 4-215, effective July 18, 2008; § 4-215 amended September 16, 2009; § 4-215(C) adopted September 16, 2009, effective September 30, 2009.

§ 4-216. Review.

The State Court Administrator shall review the Nebraska Child Support Guidelines not less than every 4 years, beginning in October 1993, and recommend revisions, if any, to the Nebraska Supreme Court. In addition, the Supreme Court will review reports submitted to it by the Child Support Advisory Commission.

Paragraph P amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007. Renumbered and codified as § 4-216, effective July 18, 2008.

§ 4-217. Modification.

Application of the child support guidelines which would result in a variation by 10 percent or more, but not less than $25, upward or downward, of the current child support obligation, child care obligation, or health care obligation, due to financial circumstances which have lasted 3 months and can reasonably be expected to last for an additional 6 months, establishes a rebuttable presumption of a material change of circumstances.

Paragraph Q amended effective Jan. 1, 1996; amended effective Sept. 1, 2002. Renumbered and codified as § 4-217, effective July 18, 2008.

§ 4-218. Basic subsistence limitation.

A parent's support, child care, and health care obligation shall not reduce his or her net income below the minimum of $908 net monthly for one person, or the poverty guidelines updated annually in the Federal Register by the U.S. Department of Health and Human Services under authority of 42 U.S.C. § 9902(2), except minimum support may be ordered as defined in § 4-209.

Paragraph R (previously Paragraph Q) adopted Dec. 23, 1992; amended effective Jan. 1, 1996; amended September 25, 1996; amended March 26, 1997; amended March 18, 1998; amended April 21, 1999; amended March 15, 2000; amended April 18, 2001; amended effective Sept. 1, 2002; amended February 26, 2003; amended March 10, 2004; amended March 9, 2005; amended March 1, 2006; amended February 28, 2007; amended February 27, 2008. Renumbered and codified as § 4-218, effective July 18, 2008; amended February 11, 2009; amended February 9, 2011.

§ 4-219. Limitation on increase.

Under no circumstances shall there be an increase in support due from the obligor solely because of an increase in the income of the obligee.

Paragraph S effective Sept. 1, 2002. Renumbered and codified as § 4-219, effective July 18, 2008.

§ 4-220. Limitation on decrease.

An obligor shall not be allowed a reduction in an existing support order solely because of the birth, adoption, or acknowledgment of subsequent children of the obligor; however, a duty to provide regular support for subsequent children may be raised as a defense to an action for an upward modification of such existing support order.

Paragraph T effective Sept. 1, 2002. Renumbered and codified as § 4-220, effective July 18, 2008.

Worksheet 1

BASIC NET INCOME AND SUPPORT CALCULATION

	Mother	Combined	Father
1. Total monthly income from all sources (except payments received for children of prior marriages and all means-tested public assistance benefits)*	_____		_____
2. Deductions**			
a. Taxes***	_____		_____
b. FICA	_____		_____
c. Retirement	_____		_____
d. Child support previously ordered for other children	_____		_____
e. Regular support for other children	_____		_____
f. Total deductions	_____		_____
3. Monthly net income (line 1 minus line 2f)	_____		_____
4. Combined monthly net income		_____	
5. Combined annual net income (line 4 times 12)		_____	
6. Percent contribution of each parent (line 3, each parent, divided by line 4) ****	_____		_____
7. Monthly support from table 1		_____	
8. Health insurance premium*****	_____		_____
9. Total obligation (line 7 plus 8)		_____	
10. Each parent's monthly share (line 9, times line 6, for each parent)	_____		_____
11. Each parent’s credit for health premium actually paid (line 8)	_____		_____
12. Each parent’s final share of the obligation (line 10 minus line 11)	_____		_____

* Court will require copies of last 2 years' tax returns to verify "total income" figures and copies of present wage stubs to verify the pattern of present wage earnings, except where a party is claiming an allowance of depreciation as a deduction from income, in which case a minimum of 5 years' tax returns shall be required. Income should be annualized and divided by 12 to arrive at monthly amounts.

** All claimed deductions should be annualized and divided by 12 to arrive at monthly amounts.

*** Deductions for taxes will be based on the annualized income and the number of exemptions provided by law.

**** In the event of substantial fluctuations of annual earnings of either party during the immediate past 3 years, the income may be averaged to determine the percent contribution of each parent as shown in item 6. The calculation of the average income shall be attached to this worksheet.

***** The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

Worksheet 1 amended Dec. 23, 1992; amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007; amended October 24, 2007.

Worksheet 2

SPLIT CUSTODY CALCULATION

1.

Child's Name	Custody (F or M)	Show combined monthly share from line 7, worksheet 1, divided by total number of children	Show each parent's share (apply percent from line 6, worksheet 1) Father	Mother
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

2. Total amount owed to father by mother (mother's share from above for children in father's custody) _____

3. Total amount owed to mother by father (father's share from above for children in mother's custody) _____

4. Support to be paid by mother/father (difference between lines 2 and 3) _____ (mother/father)

Additional Adjustment for Child(ren)'s health insurance premium

	Father	Combined	Mother
5. Child(ren) health insurance premium* (from line 8, worksheet 1)	_____		_____
6. Combined health insurance premium(s)		_____	

7.	Each parent's share of premium (line 6 from worksheet 1 times line 6 above)	_____	_____
8.	Amount of premium paid (line 5)	_____	_____
9.	Amount owed to other parent for premium (line 7 minus line 8, if negative amount enter $0)	_____	_____

10.a. Which parent owes basic support on line 4? _____ (mother/father)

10.b. Which parent owes support for health insurance on line 9? _____ (mother/father)

10.c. Does the same parent owe support on lines 10a and 10b? _____ (Yes/No)

11. Total support to be paid by parent on line 10a (if YES on line 10c, line 4 plus line 9; if NO on line 10c, line 4 minus line 9) _____

* The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

Worksheet 2 amended effective July 1, 2007; amended October 24, 2007.

Worksheet 3

CALCULATION FOR JOINT PHYSICAL CUSTODY

		Mother		Father
1.	Each parent's percent contribution (% from line 6, worksheet 1)	_____		_____
2.	Monthly support obligation from table 1 (from line 7, worksheet 1)		_____	
3.	Joint physical support obligation (line 2 times 1.5)		_____	
4.	Each parent's share (line 1 times line 3)	_____		_____
5.	Number of days annually child(ren) is in custody of each parent	_____		_____
6.	Percentage of year child(ren) is in custody of each parent (line 5 divided by 365)	_____		_____
7.	Mother's obligation to father (line 4 mother column, times % on line 6 father column)	_____		_____
8.	Father's obligation to mother (line 4 father column, times % on line 6 mother column)	_____		_____
9.	Father/mother obligation for support (difference between lines 7 and 8)		_____ (mother/father)	

Additional Adjustment for Child(ren)'s health insurance premium

		Mother	Combined	Father
10.	Child(ren)'s health insurance premium* (from line 8, worksheet 1)	_____		_____
11.	Combined health insurance premium(s)		_____	

12.	Each parent's share of premium (line 1 times line 11)	_____	_____
13.	Amount of premium paid (line 10)	_____	_____
14.	Amount owed to other parent for premium (line 12 minus line 13, if negative amount enter $0)	_____	_____

15.a. Which parent owes basic support on line 9? _____ (mother/father)

15.b. Which parent owes support for health insurance on line 14? _____ (mother/father)

15.c. Does the same parent owe support on lines 15a and 15b? _____ (Yes/No)

16. Total support to be paid by parent on line 15a (if YES on line 15c, line 9 plus line 14; if NO on line 15c, line 9 minus line 14) _____

* The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

Worksheet 3 amended effective July 1, 2007.

Worksheet 4

NUMBER OF CHILDREN CALCULATION

	Mother	Combined	Father
1. Percent contribution of each parent (line 6 from worksheet 1)	_____		_____
2. Health insurance premium (line 8 from worksheet 1)	_____	_____	_____

Number of Children	(column A) Table Amount	(column B) Total Obligation (column A plus Combined line 2)	(column C) Mother's Monthly Share of Total Obligation (column B times mother's line 1)	(column D) Father's Monthly Share of Total Obligation (column B times father's line 1)	(column E) Mother's Final Share of Obligation (column C minus mother's line 2)	(column F) Father's Final Share of Obligation (column D minus father's line 2)
3. Six	_____	_____	_____	_____	_____	_____
4. Five	_____	_____	_____	_____	_____	_____
5. Four	_____	_____	_____	_____	_____	_____
6. Three	_____	_____	_____	_____	_____	_____
7. Two	_____	_____	_____	_____	_____	_____
8. One	_____	_____	_____	_____	_____	_____

The court order should specify the amount due for each possibility and the amount due should be decreased as the number of supported children decreases.

Worksheet 4 amended October 24, 2007.

Worksheet 5

DEVIATIONS TO CHILD SUPPORT GUIDELINES

This worksheet may be completed by the court and filed with the clerk in the event of a deviation or deviations under § 4-203 of the child support guidelines.

		Mother		Father
1.	Net income of the parties as computed under worksheet 1	$ _____		$ _____
2.	Combined monthly income		$ _____	
3.	Percent contribution of each	_____ %		_____ %
4.	Monthly support for child(ren) from table 1	$ _____		$ _____
5.	Health insurance premium	$ _____		$ _____
6.	Total obligation	$ _____		$ _____
7.	Each parent's monthly share	$ _____		$ _____
8.	Each parent’s credit for health premium actually paid	$ _____		$ _____
9.	Each parent’s final share of the obligation	$ _____		$ _____
10.	Further deviations (specify)			
	a. reason 1 _____	$ _____		$ _____
	b. reason 2 _____	$ _____		$ _____
	c. reason 3 _____	$ _____		$ _____
	d. Total	$ _____		$ _____
11.	Each parent's monthly share (line 9 above)	$ _____		$ _____
12.	(+/-) Line 10d	$ _____		$ _____
13.	Adjusted child support	$ _____		$ _____

Dated: _____

_____
Judge

County Case No. CI__-_____

Worksheet 5 adopted Dec. 23, 1992; amended effective Sept. 1, 2002; amended March 18, 2009.

Worksheet 6

IMPUTATION OF CHILDCARE TAX CREDIT

This worksheet may be used with § 4-214. The value of the childcare tax credit is to be subtracted from actual childcare expenses.

1. Number of Children _____

2. Monthly Gross Income of Parent Incurring the Childcare Expense _____

3. Is the amount from line 2 less than…

$2,100 and there is one child?	_____	(YES/NO)
$2,500 and there are two children?	_____	(YES/NO)
$2,600 and there are three children?	_____	(YES/NO)
$2,700 and there are four children?	_____	(YES/NO)
$2,800 and there are five children?	_____	(YES/NO)
$2,900 and there are six children?	_____	(YES/NO)

If "YES" is the answer to any of the questions above, STOP here. The childcare tax credit is $0.

4. Monthly Childcare Expenses* _____

5. Tax Credit Before Cap
(line 4 times 0.25)** _____

6. Imputed Monthly Tax Credit
(if there is one child, lesser of line 5 and $62.50;
if there are two or more children, lesser of line 5 and $125)*** _____

* These are childcare expenses for the child for whom the support is being set, which expenses are due to employment of either parent or to allow the parent to obtain training or education necessary to obtain a job or enhance earning potential.

** For example, if Monthly Childcare Expenses (line 4) are $400, line 5 would be $100 ($400 × 0.25 = $100).

*** Continue with the example above where monthly childcare expenses (line 4) are $400 and the tax credit before cap (line 5) is $100. If there is one child, the lesser of line 5 and $62.50 would be $62.50 and this amount would be inserted on line 6. This would be the imputed value of the childcare tax credit; hence, the net childcare expenses as defined under § 4-214 would be $337.50 per month ($400 minus $62.50 equals $337.50). If there are two or more children, the lesser of line 5 and $125 would be $100 and this amount would be inserted on line 6. In this two-child case, the net childcare expenses as defined under § 4-214 would be $300 per month ($400 minus $100 equals $300).

Worksheet 6 adopted effective July 1, 2007.

INCOME SHARES FORMULA
TABLE 1

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$500	$50	$50	$50	$50	$50	$50
$550	$50	$50	$50	$50	$50	$50
$600	$50	$50	$50	$50	$50	$50
$650	$50	$50	$50	$50	$50	$50
$700	$50	$50	$50	$50	$50	$50
$750	$50	$50	$50	$50	$50	$50
$800	$50	$50	$50	$50	$50	$50
$850	$50	$50	$50	$50	$50	$50
$900	$50	$50	$50	$50	$50	$50
$950	$175	$188	$200	$213	$225	$238
$1,000	$200	$215	$230	$245	$260	$275
$1,050	$225	$243	$260	$278	$295	$313
$1,100	$250	$270	$290	$310	$330	$350
$1,150	$275	$298	$320	$343	$365	$388
$1,200	$300	$325	$350	$375	$400	$425
$1,250	$325	$353	$380	$408	$435	$463
$1,300	$337	$380	$410	$440	$470	$500
$1,350	$349	$408	$440	$473	$505	$538
$1,400	$362	$435	$470	$505	$540	$575
$1,450	$374	$463	$500	$538	$575	$613
$1,500	$386	$490	$530	$570	$610	$650
$1,550	$398	$518	$560	$603	$645	$688
$1,600	$411	$545	$590	$635	$680	$725
$1,650	$423	$573	$620	$668	$715	$763
$1,700	$435	$600	$650	$700	$750	$800
$1,750	$447	$628	$680	$733	$785	$838
$1,800	$459	$655	$710	$765	$820	$875
$1,850	$471	$672	$740	$798	$855	$913
$1,900	$483	$689	$770	$830	$890	$950
$1,950	$495	$706	$800	$863	$925	$988
$2,000	$507	$723	$830	$895	$960	$1,025
$2,050	$519	$740	$860	$928	$995	$1,063
$2,100	$531	$757	$888	$960	$1,030	$1,100
$2,150	$543	$774	$908	$993	$1,065	$1,138
$2,200	$555	$790	$929	$1,025	$1,100	$1,175
$2,250	$566	$807	$951	$1,058	$1,135	$1,213
$2,300	$578	$824	$972	$1,090	$1,170	$1,250

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$2,350	$590	$841	$993	$1,123	$1,205	$1,288
$2,400	$602	$859	$1,014	$1,155	$1,240	$1,325
$2,450	$613	$877	$1,036	$1,187	$1,275	$1,363
$2,500	$619	$896	$1,057	$1,202	$1,310	$1,400
$2,550	$631	$914	$1,078	$1,218	$1,345	$1,438
$2,600	$643	$932	$1,099	$1,240	$1,376	$1,475
$2,650	$656	$950	$1,120	$1,261	$1,400	$1,512
$2,700	$668	$968	$1,142	$1,283	$1,424	$1,538
$2,750	$681	$986	$1,163	$1,304	$1,448	$1,564
$2,800	$693	$1,004	$1,184	$1,326	$1,472	$1,590
$2,850	$702	$1,017	$1,198	$1,347	$1,496	$1,615
$2,900	$712	$1,029	$1,212	$1,368	$1,519	$1,641
$2,950	$721	$1,042	$1,226	$1,389	$1,543	$1,666
$3,000	$730	$1,055	$1,240	$1,411	$1,566	$1,692
$3,050	$740	$1,067	$1,254	$1,432	$1,590	$1,717
$3,100	$749	$1,080	$1,268	$1,453	$1,613	$1,742
$3,150	$759	$1,093	$1,282	$1,473	$1,636	$1,767
$3,200	$770	$1,105	$1,296	$1,494	$1,659	$1,792
$3,250	$781	$1,116	$1,308	$1,515	$1,682	$1,817
$3,300	$792	$1,129	$1,319	$1,535	$1,705	$1,842
$3,350	$803	$1,144	$1,334	$1,556	$1,728	$1,866
$3,400	$814	$1,159	$1,352	$1,576	$1,751	$1,891
$3,450	$825	$1,175	$1,369	$1,597	$1,773	$1,915
$3,500	$835	$1,190	$1,386	$1,617	$1,796	$1,940
$3,550	$846	$1,205	$1,404	$1,637	$1,818	$1,964
$3,600	$853	$1,220	$1,421	$1,658	$1,841	$1,988
$3,650	$859	$1,235	$1,438	$1,678	$1,863	$2,013
$3,700	$866	$1,250	$1,455	$1,698	$1,885	$2,037
$3,750	$872	$1,265	$1,472	$1,717	$1,907	$2,061
$3,800	$879	$1,280	$1,489	$1,737	$1,929	$2,084
$3,850	$885	$1,294	$1,506	$1,757	$1,951	$2,108
$3,900	$892	$1,309	$1,523	$1,777	$1,973	$2,132
$3,950	$898	$1,324	$1,538	$1,795	$1,993	$2,153
$4,000	$905	$1,338	$1,548	$1,806	$2,006	$2,168
$4,050	$911	$1,348	$1,558	$1,818	$2,020	$2,182
$4,100	$918	$1,357	$1,568	$1,830	$2,033	$2,196
$4,150	$924	$1,366	$1,579	$1,842	$2,046	$2,210
$4,200	$930	$1,375	$1,589	$1,854	$2,059	$2,225
$4,250	$937	$1,383	$1,599	$1,866	$2,072	$2,239

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$4,300	$943	$1,392	$1,609	$1,877	$2,085	$2,253
$4,350	$950	$1,401	$1,619	$1,889	$2,098	$2,267
$4,400	$956	$1,410	$1,629	$1,901	$2,111	$2,281
$4,450	$963	$1,419	$1,639	$1,913	$2,125	$2,295
$4,500	$969	$1,428	$1,649	$1,924	$2,138	$2,309
$4,550	$976	$1,436	$1,659	$1,936	$2,151	$2,324
$4,600	$982	$1,445	$1,669	$1,948	$2,164	$2,338
$4,650	$989	$1,454	$1,679	$1,959	$2,177	$2,352
$4,700	$995	$1,463	$1,689	$1,971	$2,190	$2,366
$4,750	$1,002	$1,471	$1,699	$1,983	$2,203	$2,380
$4,800	$1,008	$1,480	$1,709	$1,994	$2,216	$2,394
$4,850	$1,015	$1,489	$1,719	$2,006	$2,228	$2,408
$4,900	$1,021	$1,498	$1,729	$2,018	$2,241	$2,422
$4,950	$1,027	$1,506	$1,738	$2,029	$2,254	$2,436
$5,000	$1,034	$1,515	$1,748	$2,041	$2,267	$2,450
$5,050	$1,040	$1,524	$1,758	$2,052	$2,280	$2,463
$5,100	$1,047	$1,532	$1,768	$2,064	$2,293	$2,477
$5,150	$1,053	$1,541	$1,778	$2,075	$2,306	$2,491
$5,200	$1,060	$1,550	$1,788	$2,087	$2,318	$2,505
$5,250	$1,066	$1,558	$1,797	$2,098	$2,331	$2,519
$5,300	$1,072	$1,567	$1,807	$2,110	$2,344	$2,533
$5,350	$1,079	$1,576	$1,817	$2,121	$2,357	$2,546
$5,400	$1,085	$1,584	$1,827	$2,133	$2,369	$2,560
$5,450	$1,092	$1,593	$1,837	$2,144	$2,382	$2,574
$5,500	$1,098	$1,602	$1,846	$2,155	$2,395	$2,588
$5,550	$1,104	$1,610	$1,856	$2,167	$2,407	$2,601
$5,600	$1,111	$1,619	$1,866	$2,178	$2,420	$2,615
$5,650	$1,117	$1,627	$1,875	$2,189	$2,433	$2,629
$5,700	$1,124	$1,636	$1,885	$2,201	$2,445	$2,642
$5,750	$1,130	$1,644	$1,895	$2,212	$2,458	$2,656
$5,800	$1,136	$1,653	$1,904	$2,223	$2,470	$2,670
$5,850	$1,143	$1,662	$1,914	$2,235	$2,483	$2,683
$5,900	$1,149	$1,670	$1,923	$2,246	$2,496	$2,697
$5,950	$1,155	$1,679	$1,933	$2,257	$2,508	$2,710
$6,000	$1,162	$1,687	$1,943	$2,268	$2,520	$2,724
$6,050	$1,168	$1,696	$1,952	$2,280	$2,533	$2,737
$6,100	$1,175	$1,704	$1,962	$2,291	$2,545	$2,751
$6,150	$1,181	$1,713	$1,971	$2,302	$2,558	$2,764
$6,200	$1,187	$1,721	$1,981	$2,313	$2,570	$2,778

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$6,250	$1,194	$1,729	$1,990	$2,324	$2,583	$2,791
$6,300	$1,200	$1,738	$2,000	$2,335	$2,595	$2,804
$6,350	$1,206	$1,746	$2,009	$2,346	$2,607	$2,818
$6,400	$1,213	$1,755	$2,019	$2,357	$2,620	$2,831
$6,450	$1,219	$1,763	$2,028	$2,368	$2,632	$2,844
$6,500	$1,225	$1,772	$2,037	$2,379	$2,644	$2,858
$6,550	$1,232	$1,780	$2,047	$2,390	$2,656	$2,871
$6,600	$1,238	$1,788	$2,056	$2,401	$2,669	$2,884
$6,650	$1,244	$1,797	$2,065	$2,412	$2,681	$2,897
$6,700	$1,250	$1,805	$2,075	$2,423	$2,693	$2,911
$6,750	$1,257	$1,813	$2,084	$2,434	$2,705	$2,924
$6,800	$1,263	$1,822	$2,093	$2,445	$2,717	$2,937
$6,850	$1,269	$1,830	$2,103	$2,456	$2,729	$2,950
$6,900	$1,276	$1,838	$2,112	$2,467	$2,742	$2,963
$6,950	$1,282	$1,847	$2,121	$2,478	$2,754	$2,976
$7,000	$1,288	$1,855	$2,130	$2,488	$2,766	$2,989
$7,050	$1,294	$1,863	$2,139	$2,499	$2,778	$3,002
$7,100	$1,301	$1,871	$2,149	$2,510	$2,790	$3,015
$7,150	$1,307	$1,880	$2,158	$2,521	$2,802	$3,028
$7,200	$1,313	$1,888	$2,167	$2,531	$2,814	$3,041
$7,250	$1,320	$1,896	$2,176	$2,542	$2,826	$3,054
$7,300	$1,326	$1,904	$2,185	$2,553	$2,837	$3,067
$7,350	$1,332	$1,912	$2,194	$2,563	$2,849	$3,080
$7,400	$1,338	$1,921	$2,203	$2,574	$2,861	$3,093
$7,450	$1,344	$1,929	$2,212	$2,585	$2,873	$3,105
$7,500	$1,351	$1,937	$2,221	$2,595	$2,885	$3,118
$7,550	$1,357	$1,945	$2,230	$2,606	$2,897	$3,131
$7,600	$1,363	$1,953	$2,239	$2,616	$2,908	$3,144
$7,650	$1,369	$1,961	$2,248	$2,627	$2,920	$3,156
$7,700	$1,376	$1,969	$2,257	$2,637	$2,932	$3,169
$7,750	$1,382	$1,977	$2,266	$2,648	$2,943	$3,182
$7,800	$1,388	$1,986	$2,275	$2,658	$2,955	$3,194
$7,850	$1,394	$1,994	$2,284	$2,669	$2,967	$3,207
$7,900	$1,400	$2,002	$2,293	$2,679	$2,978	$3,220
$7,950	$1,406	$2,010	$2,302	$2,690	$2,990	$3,232
$8,000	$1,413	$2,018	$2,310	$2,700	$3,002	$3,245
$8,050	$1,419	$2,026	$2,319	$2,710	$3,013	$3,257
$8,100	$1,425	$2,034	$2,328	$2,721	$3,025	$3,270
$8,150	$1,431	$2,042	$2,337	$2,731	$3,036	$3,282

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$8,200	$1,437	$2,050	$2,346	$2,741	$3,047	$3,294
$8,250	$1,443	$2,058	$2,354	$2,751	$3,059	$3,307
$8,300	$1,450	$2,065	$2,363	$2,762	$3,070	$3,319
$8,350	$1,456	$2,073	$2,372	$2,772	$3,082	$3,331
$8,400	$1,462	$2,081	$2,380	$2,782	$3,093	$3,344
$8,450	$1,468	$2,089	$2,389	$2,792	$3,104	$3,356
$8,500	$1,474	$2,097	$2,398	$2,802	$3,116	$3,368
$8,550	$1,480	$2,105	$2,406	$2,812	$3,127	$3,380
$8,600	$1,486	$2,113	$2,415	$2,822	$3,138	$3,393
$8,650	$1,492	$2,121	$2,423	$2,833	$3,149	$3,405
$8,700	$1,498	$2,128	$2,432	$2,843	$3,161	$3,417
$8,750	$1,504	$2,136	$2,440	$2,853	$3,172	$3,429
$8,800	$1,511	$2,144	$2,449	$2,863	$3,183	$3,441
$8,850	$1,517	$2,152	$2,457	$2,872	$3,194	$3,453
$8,900	$1,523	$2,159	$2,466	$2,882	$3,205	$3,465
$8,950	$1,529	$2,167	$2,474	$2,892	$3,216	$3,477
$9,000	$1,535	$2,175	$2,482	$2,902	$3,227	$3,489
$9,050	$1,541	$2,183	$2,491	$2,912	$3,238	$3,501
$9,100	$1,547	$2,190	$2,499	$2,922	$3,249	$3,513
$9,150	$1,553	$2,198	$2,508	$2,932	$3,260	$3,525
$9,200	$1,559	$2,206	$2,516	$2,941	$3,271	$3,537
$9,250	$1,565	$2,213	$2,524	$2,951	$3,282	$3,548
$9,300	$1,571	$2,221	$2,532	$2,961	$3,293	$3,560
$9,350	$1,577	$2,229	$2,541	$2,971	$3,303	$3,572
$9,400	$1,583	$2,236	$2,549	$2,980	$3,314	$3,583
$9,450	$1,589	$2,244	$2,557	$2,990	$3,325	$3,595
$9,500	$1,595	$2,251	$2,565	$2,999	$3,336	$3,607
$9,550	$1,601	$2,259	$2,573	$3,009	$3,346	$3,618
$9,600	$1,607	$2,266	$2,581	$3,019	$3,357	$3,630
$9,650	$1,613	$2,274	$2,590	$3,028	$3,368	$3,641
$9,700	$1,619	$2,281	$2,598	$3,038	$3,378	$3,653
$9,750	$1,625	$2,289	$2,606	$3,047	$3,389	$3,664
$9,800	$1,631	$2,296	$2,614	$3,057	$3,399	$3,676
$9,850	$1,637	$2,304	$2,622	$3,066	$3,410	$3,687
$9,900	$1,643	$2,311	$2,630	$3,075	$3,420	$3,699
$9,950	$1,648	$2,319	$2,638	$3,085	$3,431	$3,710
$10,000	$1,654	$2,326	$2,645	$3,094	$3,441	$3,721
$10,050	$1,660	$2,333	$2,653	$3,103	$3,452	$3,733
$10,100	$1,666	$2,341	$2,661	$3,113	$3,462	$3,744

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$10,150	$1,672	$2,348	$2,669	$3,122	$3,472	$3,755
$10,200	$1,678	$2,355	$2,677	$3,131	$3,483	$3,766
$10,250	$1,684	$2,363	$2,685	$3,140	$3,493	$3,777
$10,300	$1,690	$2,370	$2,692	$3,149	$3,503	$3,789
$10,350	$1,696	$2,377	$2,700	$3,159	$3,514	$3,800
$10,400	$1,701	$2,385	$2,708	$3,168	$3,524	$3,811
$10,450	$1,707	$2,392	$2,716	$3,177	$3,534	$3,822
$10,500	$1,713	$2,399	$2,723	$3,186	$3,544	$3,833
$10,550	$1,719	$2,406	$2,731	$3,195	$3,554	$3,844
$10,600	$1,725	$2,413	$2,739	$3,204	$3,564	$3,854
$10,650	$1,731	$2,421	$2,746	$3,213	$3,574	$3,865
$10,700	$1,736	$2,428	$2,754	$3,222	$3,584	$3,876
$10,750	$1,742	$2,435	$2,761	$3,231	$3,594	$3,887
$10,800	$1,748	$2,442	$2,769	$3,239	$3,604	$3,898
$10,850	$1,754	$2,449	$2,776	$3,248	$3,614	$3,908
$10,900	$1,759	$2,456	$2,784	$3,257	$3,624	$3,919
$10,950	$1,765	$2,463	$2,791	$3,266	$3,633	$3,930
$11,000	$1,771	$2,470	$2,799	$3,275	$3,643	$3,940
$11,050	$1,777	$2,477	$2,806	$3,283	$3,653	$3,951
$11,100	$1,782	$2,484	$2,813	$3,292	$3,663	$3,962
$11,150	$1,788	$2,491	$2,821	$3,301	$3,672	$3,972
$11,200	$1,794	$2,498	$2,828	$3,309	$3,682	$3,983
$11,250	$1,800	$2,505	$2,835	$3,318	$3,692	$3,993
$11,300	$1,805	$2,512	$2,842	$3,326	$3,701	$4,003
$11,350	$1,811	$2,519	$2,850	$3,335	$3,711	$4,014
$11,400	$1,817	$2,526	$2,857	$3,344	$3,720	$4,024
$11,450	$1,822	$2,533	$2,864	$3,352	$3,730	$4,034
$11,500	$1,828	$2,540	$2,871	$3,360	$3,739	$4,045
$11,550	$1,834	$2,547	$2,878	$3,369	$3,749	$4,055
$11,600	$1,839	$2,553	$2,885	$3,377	$3,758	$4,065
$11,650	$1,845	$2,560	$2,892	$3,386	$3,767	$4,075
$11,700	$1,851	$2,567	$2,899	$3,394	$3,777	$4,085
$11,750	$1,856	$2,574	$2,906	$3,402	$3,786	$4,095
$11,800	$1,862	$2,580	$2,913	$3,410	$3,795	$4,105
$11,850	$1,868	$2,587	$2,920	$3,419	$3,804	$4,115
$11,900	$1,873	$2,594	$2,927	$3,427	$3,813	$4,125
$11,950	$1,879	$2,601	$2,934	$3,435	$3,823	$4,135
$12,000	$1,884	$2,607	$2,941	$3,443	$3,832	$4,145
$12,050	$1,890	$2,614	$2,948	$3,451	$3,841	$4,155

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$12,100	$1,895	$2,620	$2,955	$3,459	$3,850	$4,165
$12,150	$1,901	$2,627	$2,961	$3,467	$3,859	$4,174
$12,200	$1,907	$2,634	$2,968	$3,475	$3,868	$4,184
$12,250	$1,912	$2,640	$2,975	$3,483	$3,877	$4,194
$12,300	$1,918	$2,647	$2,981	$3,491	$3,885	$4,203
$12,350	$1,923	$2,653	$2,988	$3,499	$3,894	$4,213
$12,400	$1,929	$2,660	$2,995	$3,507	$3,903	$4,223
$12,450	$1,934	$2,666	$3,001	$3,514	$3,912	$4,232
$12,500	$1,940	$2,673	$3,008	$3,522	$3,921	$4,242
$12,550	$1,945	$2,679	$3,014	$3,530	$3,929	$4,251
$12,600	$1,951	$2,686	$3,021	$3,538	$3,938	$4,260
$12,650	$1,956	$2,692	$3,027	$3,545	$3,946	$4,270
$12,700	$1,961	$2,698	$3,034	$3,553	$3,955	$4,279
$12,750	$1,967	$2,705	$3,040	$3,561	$3,963	$4,288
$12,800	$1,972	$2,711	$3,046	$3,568	$3,972	$4,298
$12,850	$1,978	$2,717	$3,053	$3,576	$3,980	$4,307
$12,900	$1,983	$2,724	$3,059	$3,583	$3,989	$4,316
$12,950	$1,989	$2,730	$3,065	$3,591	$3,997	$4,325
$13,000	$1,994	$2,736	$3,072	$3,598	$4,006	$4,334
$13,050	$1,999	$2,742	$3,078	$3,605	$4,014	$4,343
$13,100	$2,005	$2,748	$3,084	$3,613	$4,022	$4,352
$13,150	$2,010	$2,755	$3,090	$3,620	$4,030	$4,361
$13,200	$2,015	$2,761	$3,096	$3,627	$4,038	$4,370
$13,250	$2,021	$2,767	$3,102	$3,635	$4,047	$4,379
$13,300	$2,026	$2,773	$3,108	$3,642	$4,055	$4,388
$13,350	$2,031	$2,779	$3,115	$3,649	$4,063	$4,396
$13,400	$2,037	$2,785	$3,121	$3,656	$4,071	$4,405
$13,450	$2,042	$2,791	$3,126	$3,663	$4,079	$4,414
$13,500	$2,047	$2,797	$3,132	$3,670	$4,087	$4,422
$13,550	$2,052	$2,803	$3,138	$3,677	$4,095	$4,431
$13,600	$2,058	$2,809	$3,144	$3,684	$4,102	$4,439
$13,650	$2,063	$2,815	$3,150	$3,691	$4,110	$4,448
$13,700	$2,068	$2,821	$3,156	$3,698	$4,118	$4,456
$13,750	$2,073	$2,827	$3,162	$3,705	$4,126	$4,465
$13,800	$2,079	$2,833	$3,167	$3,712	$4,133	$4,473
$13,850	$2,084	$2,839	$3,173	$3,719	$4,141	$4,482
$13,900	$2,089	$2,845	$3,179	$3,725	$4,149	$4,490
$13,950	$2,094	$2,850	$3,184	$3,732	$4,156	$4,498
$14,000	$2,099	$2,856	$3,190	$3,739	$4,164	$4,506

COMBINED MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
$14,050	$2,105	$2,862	$3,195	$3,745	$4,171	$4,514
$14,100	$2,110	$2,868	$3,201	$3,752	$4,179	$4,522
$14,150	$2,115	$2,873	$3,207	$3,759	$4,186	$4,531
$14,200	$2,120	$2,879	$3,212	$3,765	$4,193	$4,539
$14,250	$2,125	$2,885	$3,217	$3,772	$4,201	$4,546
$14,300	$2,130	$2,890	$3,223	$3,778	$4,208	$4,554
$14,350	$2,135	$2,896	$3,228	$3,784	$4,215	$4,562
$14,400	$2,141	$2,902	$3,234	$3,791	$4,222	$4,570
$14,450	$2,146	$2,907	$3,239	$3,797	$4,229	$4,578
$14,500	$2,151	$2,913	$3,244	$3,803	$4,236	$4,586
$14,550	$2,156	$2,918	$3,249	$3,810	$4,244	$4,593
$14,600	$2,161	$2,924	$3,254	$3,816	$4,251	$4,601
$14,650	$2,166	$2,929	$3,260	$3,822	$4,257	$4,609
$14,700	$2,171	$2,935	$3,265	$3,828	$4,264	$4,616
$14,750	$2,176	$2,940	$3,270	$3,834	$4,271	$4,624
$14,800	$2,181	$2,945	$3,275	$3,840	$4,278	$4,631
$14,850	$2,186	$2,951	$3,280	$3,846	$4,285	$4,638
$14,900	$2,191	$2,956	$3,285	$3,852	$4,292	$4,646
$14,950	$2,196	$2,961	$3,290	$3,858	$4,298	$4,653
$15,000	$2,201	$2,967	$3,295	$3,864	$4,305	$4,660

Table 1 amended effective Jan. 1, 1996; amended March 26, 1997; amended April 18, 2001; amended Nov. 26, 2003, effective Jan. 1, 2004; amended March 10, 2004; amended March 1, 2006; amended effective July 1, 2007; amended February 11, 2009.

Nebraska Child Support Guidelines readopted Nov. 8, 1995, effective Jan. 1, 1996. Renumbered and codified as § 4-201 to 4-220, effective July 18, 2008.