

**Mandatory Deductions to Determine Net Resources (§ 154.062)**

1. Social Security Taxes;
2. Federal Income Tax based on the tax rate for a single person claiming one personal exemption and the standard deduction;
3. State Income Tax;
4. Union Dues; and
5. Expenses for Health Insurance Coverage for Obligor's Child

**Child Support Guidelines (% of Net Resources)**

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|----------------------|--|
| 1 child =            | 20% of Obligor's Net Resources               |
| 2 children =         | 25% of Obligor's Net Resources               |
| 3 children =         | 30% of Obligor's Net Resources               |
| 4 children =         | 35% of Obligor's Net Resources               |
| 5 children =         | 40% of Obligor's Net Resources               |
| 6 or more children = | Not less than 40% of Obligor's Net Resources |

**Child Support Calculation Table**

*If Obligor is Paid:*

**Monthly**

1. Net Monthly Resources x Percentage from Table = *Monthly Obligation*

**Twice per Month**

1. Net monthly resources x Percentage from Table = Monthly Obligation
2. (Monthly Obligation x 12) ÷ 24 = *Obligation Twice a Month*

**Every Two Weeks**

1. Net monthly resources x Percentage from Table = Monthly Obligation
2. (Monthly Obligation x 12) ÷ 26 = *Obligation Every Two Weeks*

**Weekly**

1. Net monthly resources x Percentage from Table = Monthly Obligation
2. (Monthly Obligation x 12) ÷ 52 = *Obligation Every Week*

**§ 154.123 Additional Factors for Court to Consider:**

(a) The Court may order periodic child support payments in an amount other than that established by the guidelines if the evidence rebuts the presumption that application of the guidelines is in the best interest of the child and justified a variance from the guidelines.

(b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

1. the age and needs of the child;
2. the ability of the parents to contribute to the support of the child;
3. Any financial resources available for the support of the child;
4. the amount of time of possession of and access to a child;
5. the amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee;
6. Child care expenses incurred by either party in order to maintain gainful employment;
7. Whether either party has the managing conservatorship or actual physical custody of another child;
8. the amount of alimony or spousal maintenance actually and currently being paid or received by a party;
9. the expenses for a son or daughter for education beyond secondary school;
10. Whether the Obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person or a business entity;
11. the amount of other deductions from the wage or salary income and from other compensation or personal services of the parties;
12. Provision for health care insurance and payment of uninsured medical expenses;
13. Special or extraordinary educational, health care of other expenses of the parties or of the child;
14. the cost of travel in order to exercise possession of and access to a child;
15. Positive or negative cash flow from any real and personal property and assets, including a business and investments;
16. Debts or debt service assumed by either party; and
17. Any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents.

**§154.125 Application of Guidelines to Net Resources**

(a) The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater.

(a-1) The dollar amount prescribed by Subsection (a) is adjusted every six years as necessary to reflect inflation. The Title IV-D agency shall compute the adjusted amount, to take effect beginning September 1 of the year of adjustment, based on the percentage change during the preceding six-year period in the consumer price-index, as rounded to the nearest \$50 increment.

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