

What We Know

ARTICLES & INSIGHTS

ABOUT THE AUTHOR



Rose Stout is a Board Certified Family Law Specialist by the North Carolina State Bar Board of Legal Specialization. She concentrates her practice in the area of domestic law and represents clients in all aspects of family law, including divorce, custody, equitable distribution, child support and alimony. Rose has extensive trial experience at the district court level and has spoken at family law seminars on various family law issues.

Child Support – North Carolina Child Support Guidelines

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Child support is calculated based on the North Carolina Child Support Guidelines, which are statewide presumptive guidelines formulated by the Conference of Chief District Judges. Copies may be obtained from the offices of the Clerk of Superior Court. There are three versions of the child support worksheet on which support can be calculated. Worksheet A is used if the child is with the non-custodial parent fewer than 123 overnights per year. If the child is with the non-custodial parent more than 123 overnights per year, Worksheet B is used. Worksheet C is used if one child lives with one parent and the other child lives with the other parent.

For purposes of the Guidelines, “income” is defined as actual gross income of the parent if employed to full capacity, or potential income if unemployed or underemployed. Gross income includes income from any source, including but not limited to salaries, commissions, bonuses, dividends, pensions, trust income, social security benefits, workers compensation benefits, unemployment insurance benefits, disability pay, gifts, alimony and support payments received from persons other than the parents of the child for whom support is being calculated. Specifically excluded from gross income are benefits from public assistance programs, including Aid to Families with Dependent Children (AFDC), Supplemental Security Income (SSI), food stamps and general assistance. With self-employed parents, gross income includes gross receipts minus ordinary and necessary expenses of the business. Depreciation expenses and investment tax credits are among the business expenses allowed by the Internal Revenue Service, but not considered appropriate in determining gross income for calculating child support.

If a parent is voluntarily unemployed or underemployed, income may be imputed so that parent based upon his or her recent work history, occupational qualifications and prevailing job opportunities and earnings levels in the community. If there is no recent work history, potential income may be imputed based upon a 40-hour workweek at minimum wage. No income will be imputed to a parent who is physically or mentally incapacitated or who is caring for a child who is under the age of three years and for whom the parents owe a joint legal responsibility.

Certain adjustment to the parents' monthly gross incomes are allowed if they have pre-existing child support obligations or responsibility for other children. The amount of child support payments made by a parent under a court order or [separation](#) agreement (for a child who is not involved in the action) is deducted from that party's gross income. Similarly, a parent with another natural child living in the home may deduct the amount of his/her financial responsibility for that child from his/her gross income. Responsibility for that other child is based on one-half of what the child support obligation would be for the party and the other responsible parent of that child. Once these amounts are deducted from the parents' monthly gross incomes, the basic child support obligation is then determined by the adjusted gross incomes.

The Schedule of Basic Child Support Obligation, which is included in the Guidelines, is based primarily on economic research of the patterns of expenditures on children. Once the basic support obligation is determined, certain credits are given for child care, health insurance payments and extraordinary expenses.

Health Insurance, Child Care Expenses and Extraordinary Expenses

The cost of health related insurance for the child is added to the basic support obligation. If the amount attributable to the child cannot be determined, the total cost is divided by the number of people covered and the individual cost is multiplied by the number of children for whom child support is being calculated. Medical and dental costs in excess of \$100 per year and unreimbursed by insurance should be divided by the parents in proportion to their respective incomes. Child care costs incurred due to employment or job search and also added to the basic child support obligation.

In the discretion of the Court, extraordinary expenses may be added to the basic child support obligation. These expenses may include uninsured medical expenses in excess of \$100 for a single illness or condition, expenses for orthodontia, dental treatments, asthma treatments, physical therapy, and uninsured chronic health problem, professional counseling and psychiatric therapy for a diagnosed mental disorder; expenses of attending a special or private elementary or secondary school to meet the particular educational needs of the child and transportation expenses for the child between the parents' homes.

Determination of the Presumptive Child Support Amount

The total child support obligation is calculated by adding the child care costs, health insurance costs and extraordinary expenses to the basic child support obligation. The non-custodial parent's obligation is determined by multiplying the total child support obligation by his or her percentage of combined adjusted gross income. The non-custodial parent receives credit for the amount of child care costs, health insurance premiums and extraordinary expenses that they pay out-of-pocket. The resulting amount is the child support obligation owed to the custodial parent.

Deviation from the Guidelines

Upon its own motion or upon a motion from either party, the Court may deviate from the Guidelines in cases where application of the Guidelines would be inequitable to one of the parties or to the child. Detailed information on the parents' income and expenses and the reasonable needs of the child are required for a party requesting a deviation from the Guidelines.

Child Support and Visitation

Child support and visitation are totally separate issues. Some non-custodial parents withhold child support unless they get the visitation they want. Likewise, many custodial parents deny the non-custodial parent visitation unless they pay child support. Parents need to resolve these issues separately and not at the expense of the children, who are the ones who suffer when child support is not paid or visitation is denied.

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