

**403.212 Child support guidelines -- Terms to be applied in calculations -- Table.**

- (1) The following provisions and child support table shall be the child support guidelines established for the Commonwealth of Kentucky.
- (2) For the purposes of the child support guidelines:
  - (a) "Income" means actual gross income of the parent if employed to full capacity or potential income if unemployed or underemployed.
  - (b) "Gross income" includes income from any source, except as excluded in this subsection, and includes but is not limited to income from salaries, wages, retirement and pension funds, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, Social Security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, Supplemental Security Income (SSI), gifts, prizes, and alimony or maintenance received. Specifically excluded are benefits received from means-tested public assistance programs, including but not limited to public assistance as defined under Title IV-A of the Federal Social Security Act, and food stamps.
  - (c) For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, "gross income" means gross receipts minus ordinary and necessary expenses required for self-employment or business operation. Straight-line depreciation, using Internal Revenue Service (IRS) guidelines, shall be the only allowable method of calculating depreciation expense in determining gross income. Specifically excluded from ordinary and necessary expenses for purposes of this guideline shall be investment tax credits or any other business expenses inappropriate for determining gross income for purposes of calculating child support. Income and expenses from self-employment or operation of a business shall be carefully reviewed to determine an appropriate level of gross income available to the parent to satisfy a child support obligation. In most cases, this amount will differ from a determination of business income for tax purposes. Expense reimbursement or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business or personal use of business property or payments of expenses by a business, shall be counted as income if they are significant and reduce personal living expenses such as a company or business car, free housing, reimbursed meals, or club dues.
  - (d) If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, except that a determination of potential income shall not be made for a parent who is physically or mentally incapacitated or is caring for a very young child, age three (3) or younger, for whom the parents owe a joint legal responsibility. Potential income shall be determined based upon employment potential and probable earnings level based on the obligor's or obligee's recent work history, occupational qualifications, and prevailing job opportunities and earnings levels in the community. A court may find a parent to be voluntarily

unemployed or underemployed without finding that the parent intended to avoid or reduce the child support obligation.

- (e) "Imputed child support obligation" means the amount of child support the parent would be required to pay from application of the child support guidelines.
  - (f) Income statements of the parents shall be verified by documentation of both current and past income. Suitable documentation shall include, but shall not be limited to, income tax returns, paystubs, employer statements, or receipts and expenses if self-employed.
  - (g) "Combined monthly adjusted parental gross income" means the combined monthly gross incomes of both parents, less any of the following payments made by the parent:
    - 1. The amount of pre-existing orders for current maintenance for prior spouses to the extent payment is actually made and the amount of current maintenance, if any, ordered paid in the proceeding before the court;
    - 2. The amount of pre-existing orders of current child support for prior-born children to the extent payment is actually made under those orders; and
    - 3. A deduction for the support to the extent payment is made, if a parent is legally responsible for and is actually providing support for other prior-born children who are not the subject of a particular proceeding. If the prior-born children reside with that parent, an "imputed child support obligation" shall be allowed in the amount which would result from application of the guidelines for the support of the prior-born children.
  - (h) "Split custody arrangement" means a situation where each parent is the residential custodian for one (1) or more children for whom the parents share a joint legal responsibility.
- (3) The child support obligation set forth in the child support guidelines table shall be divided between the parents in proportion to their combined monthly adjusted parental gross income.
  - (4) The child support obligation shall be the appropriate amount for the number of children in the table for whom the parents share a joint legal responsibility. The minimum amount of child support shall be sixty dollars (\$60) per month.
  - (5) The court may use its judicial discretion in determining child support in circumstances where combined adjusted parental gross income exceeds the uppermost levels of the guideline table.
  - (6) The child support obligation in a split custody arrangement shall be calculated in the following manner:
    - (a) Two (2) separate child support obligation worksheets shall be prepared, one (1) for each household, using the number of children born of the relationship in each separate household, rather than the total number of children born of the relationship.

(b) The nonresidential custodian with the greater monthly obligation amount shall pay the difference between the obligation amounts, as determined by the worksheets, to the other parent.

(7) The child support guidelines table is as follows:

| COMBINED<br>MONTHLY<br>ADJUSTED<br>PARENTAL<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE | FOUR  | FIVE  | SIX<br>OR<br>MORE |
|--|--------------|-----------------|-------|-------|-------|-------------------|
| \$ 0   | \$ 60        | \$ 60           | \$ 60 | \$ 60 | \$ 60 | \$ 60             |
| 100  | 60           | 60              | 60    | 60    | 60    | 60                |
| 200  | 70           | 70              | 70    | 70    | 70    | 70                |
| 300  | 80           | 80              | 80    | 80    | 80    | 80                |
| 400  | 90           | 90              | 90    | 90    | 90    | 90                |
| 500  | 100          | 105             | 110   | 115   | 120   | 125               |
| 600  | 120          | 125             | 130   | 135   | 140   | 145               |
| 700  | 140          | 156             | 161   | 166   | 171   | 176               |
| 800  | 160          | 203             | 208   | 213   | 218   | 223               |
| 900  | 180          | 261             | 266   | 271   | 276   | 281               |
| 1,000  | 195          | 303             | 325   | 330   | 335   | 340               |
| 1,100  | 212          | 324             | 384   | 389   | 394   | 399               |
| 1,200  | 229          | 346             | 433   | 446   | 451   | 456               |
| 1,300  | 246          | 367             | 460   | 504   | 510   | 515               |
| 1,400  | 262          | 392             | 491   | 554   | 576   | 582               |
| 1,500  | 277          | 417             | 522   | 588   | 642   | 650               |
| 1,600  | 293          | 437             | 548   | 618   | 674   | 717               |
| 1,700  | 308          | 458             | 574   | 647   | 706   | 755               |
| 1,800  | 322          | 478             | 599   | 675   | 736   | 788               |
| 1,900  | 336          | 495             | 620   | 699   | 763   | 816               |
| 2,000  | 350          | 512             | 642   | 723   | 789   | 844               |
| 2,100  | 364          | 529             | 663   | 747   | 815   | 872               |
| 2,200  | 376          | 546             | 684   | 771   | 841   | 900               |
| 2,300  | 389          | 563             | 706   | 795   | 868   | 928               |
| 2,400  | 401          | 580             | 727   | 819   | 894   | 956               |
| 2,500  | 413          | 597             | 749   | 843   | 920   | 984               |
| 2,600  | 424          | 614             | 770   | 867   | 946   | 1,012             |
| 2,700  | 435          | 630             | 790   | 889   | 970   | 1,038             |
| 2,800  | 445          | 646             | 809   | 911   | 994   | 1,064             |
| 2,900  | 455          | 662             | 829   | 934   | 1,019 | 1,090             |
| 3,000  | 465          | 677             | 849   | 956   | 1,043 | 1,116             |
| 3,100  | 475          | 693             | 868   | 978   | 1,067 | 1,142             |
| 3,200  | 485          | 709             | 888   | 1,001 | 1,092 | 1,168             |
| 3,300  | 495          | 725             | 908   | 1,023 | 1,116 | 1,194             |

|       |     |       |       |       |       |       |
|-------|-----|-------|-------|-------|-------|-------|
| 3,400 | 506 | 741   | 928   | 1,045 | 1,140 | 1,220 |
| 3,500 | 516 | 757   | 947   | 1,067 | 1,164 | 1,246 |
| 3,600 | 526 | 773   | 967   | 1,090 | 1,189 | 1,272 |
| 3,700 | 536 | 790   | 988   | 1,113 | 1,215 | 1,299 |
| 3,800 | 548 | 808   | 1,011 | 1,139 | 1,243 | 1,329 |
| 3,900 | 559 | 826   | 1,033 | 1,164 | 1,270 | 1,359 |
| 4,000 | 571 | 844   | 1,056 | 1,190 | 1,298 | 1,388 |
| 4,100 | 580 | 862   | 1,078 | 1,215 | 1,326 | 1,418 |
| 4,200 | 592 | 880   | 1,101 | 1,240 | 1,353 | 1,448 |
| 4,300 | 603 | 898   | 1,123 | 1,266 | 1,381 | 1,477 |
| 4,400 | 615 | 916   | 1,146 | 1,291 | 1,409 | 1,507 |
| 4,500 | 626 | 933   | 1,161 | 1,316 | 1,435 | 1,535 |
| 4,600 | 636 | 949   | 1,181 | 1,338 | 1,459 | 1,561 |
| 4,700 | 647 | 964   | 1,200 | 1,360 | 1,483 | 1,586 |
| 4,800 | 657 | 980   | 1,220 | 1,381 | 1,507 | 1,612 |
| 4,900 | 667 | 995   | 1,239 | 1,403 | 1,531 | 1,637 |
| 5,000 | 676 | 1,010 | 1,257 | 1,424 | 1,554 | 1,661 |
| 5,100 | 686 | 1,025 | 1,275 | 1,444 | 1,576 | 1,685 |
| 5,200 | 695 | 1,039 | 1,294 | 1,465 | 1,599 | 1,709 |
| 5,300 | 705 | 1,054 | 1,312 | 1,486 | 1,621 | 1,733 |
| 5,400 | 714 | 1,069 | 1,330 | 1,506 | 1,644 | 1,757 |
| 5,500 | 724 | 1,083 | 1,348 | 1,527 | 1,666 | 1,781 |
| 5,600 | 733 | 1,098 | 1,367 | 1,548 | 1,689 | 1,805 |
| 5,700 | 743 | 1,113 | 1,385 | 1,568 | 1,712 | 1,829 |
| 5,800 | 753 | 1,127 | 1,403 | 1,589 | 1,734 | 1,853 |
| 5,900 | 762 | 1,142 | 1,421 | 1,610 | 1,757 | 1,877 |
| 6,000 | 772 | 1,157 | 1,440 | 1,630 | 1,779 | 1,901 |
| 6,100 | 781 | 1,171 | 1,458 | 1,651 | 1,802 | 1,926 |
| 6,200 | 791 | 1,186 | 1,476 | 1,672 | 1,824 | 1,950 |
| 6,300 | 800 | 1,198 | 1,498 | 1,690 | 1,844 | 1,970 |
| 6,400 | 808 | 1,209 | 1,511 | 1,705 | 1,860 | 1,988 |
| 6,500 | 816 | 1,219 | 1,524 | 1,720 | 1,876 | 2,005 |
| 6,600 | 823 | 1,230 | 1,538 | 1,735 | 1,893 | 2,023 |
| 6,700 | 830 | 1,240 | 1,551 | 1,750 | 1,909 | 2,040 |
| 6,800 | 837 | 1,251 | 1,564 | 1,764 | 1,925 | 2,058 |
| 6,900 | 844 | 1,261 | 1,577 | 1,779 | 1,942 | 2,075 |
| 7,000 | 851 | 1,272 | 1,591 | 1,794 | 1,958 | 2,093 |
| 7,100 | 858 | 1,282 | 1,604 | 1,809 | 1,975 | 2,110 |
| 7,200 | 865 | 1,293 | 1,617 | 1,824 | 1,991 | 2,127 |
| 7,300 | 872 | 1,303 | 1,630 | 1,839 | 2,007 | 2,145 |
| 7,400 | 879 | 1,313 | 1,644 | 1,854 | 2,024 | 2,162 |
| 7,500 | 885 | 1,324 | 1,657 | 1,869 | 2,040 | 2,179 |
| 7,600 | 891 | 1,333 | 1,668 | 1,881 | 2,053 | 2,194 |
| 7,700 | 896 | 1,342 | 1,679 | 1,893 | 2,066 | 2,208 |
| 7,800 | 901 | 1,350 | 1,691 | 1,905 | 2,079 | 2,223 |

|        |       |       |       |       |       |       |
|--------|-------|-------|-------|-------|-------|-------|
| 7,900  | 907   | 1,359 | 1,702 | 1,917 | 2,093 | 2,238 |
| 8,000  | 912   | 1,368 | 1,713 | 1,929 | 2,106 | 2,252 |
| 8,100  | 917   | 1,377 | 1,724 | 1,941 | 2,119 | 2,267 |
| 8,200  | 922   | 1,386 | 1,736 | 1,953 | 2,133 | 2,281 |
| 8,300  | 928   | 1,395 | 1,747 | 1,965 | 2,146 | 2,296 |
| 8,400  | 933   | 1,404 | 1,758 | 1,977 | 2,159 | 2,311 |
| 8,500  | 938   | 1,413 | 1,769 | 1,989 | 2,173 | 2,325 |
| 8,600  | 944   | 1,421 | 1,780 | 2,002 | 2,186 | 2,340 |
| 8,700  | 949   | 1,430 | 1,792 | 2,014 | 2,199 | 2,354 |
| 8,800  | 954   | 1,437 | 1,800 | 2,024 | 2,210 | 2,366 |
| 8,900  | 958   | 1,444 | 1,809 | 2,033 | 2,220 | 2,376 |
| 9,000  | 962   | 1,450 | 1,817 | 2,042 | 2,230 | 2,387 |
| 9,100  | 966   | 1,457 | 1,825 | 2,052 | 2,241 | 2,398 |
| 9,200  | 971   | 1,463 | 1,833 | 2,061 | 2,251 | 2,408 |
| 9,300  | 975   | 1,470 | 1,842 | 2,070 | 2,261 | 2,419 |
| 9,400  | 979   | 1,476 | 1,850 | 2,079 | 2,271 | 2,430 |
| 9,500  | 983   | 1,483 | 1,858 | 2,089 | 2,281 | 2,440 |
| 9,600  | 988   | 1,489 | 1,866 | 2,098 | 2,291 | 2,451 |
| 9,700  | 992   | 1,496 | 1,874 | 2,107 | 2,301 | 2,461 |
| 9,800  | 996   | 1,502 | 1,883 | 2,117 | 2,311 | 2,472 |
| 9,900  | 1,000 | 1,508 | 1,891 | 2,126 | 2,321 | 2,483 |
| 10,000 | 1,005 | 1,515 | 1,899 | 2,165 | 2,331 | 2,493 |
| 10,400 | 1,022 | 1,541 | 1,932 | 2,202 | 2,372 | 2,536 |
| 10,500 | 1,027 | 1,548 | 1,940 | 2,212 | 2,382 | 2,546 |
| 10,600 | 1,032 | 1,554 | 1,948 | 2,221 | 2,392 | 2,557 |
| 10,700 | 1,036 | 1,561 | 1,956 | 2,230 | 2,402 | 2,567 |
| 10,800 | 1,040 | 1,567 | 1,965 | 2,240 | 2,412 | 2,578 |
| 10,900 | 1,044 | 1,573 | 1,973 | 2,249 | 2,422 | 2,589 |
| 11,000 | 1,049 | 1,580 | 1,981 | 2,258 | 2,432 | 2,599 |
| 11,100 | 1,053 | 1,587 | 1,989 | 2,268 | 2,443 | 2,610 |
| 11,200 | 1,058 | 1,593 | 1,997 | 2,277 | 2,453 | 2,620 |
| 11,300 | 1,062 | 1,600 | 2,005 | 2,286 | 2,463 | 2,631 |
| 11,400 | 1,066 | 1,606 | 2,013 | 2,295 | 2,473 | 2,642 |
| 11,500 | 1,070 | 1,613 | 2,021 | 2,305 | 2,483 | 2,652 |
| 11,600 | 1,075 | 1,619 | 2,029 | 2,314 | 2,493 | 2,663 |
| 11,700 | 1,079 | 1,626 | 2,037 | 2,323 | 2,503 | 2,673 |
| 11,800 | 1,084 | 1,633 | 2,046 | 2,333 | 2,513 | 2,684 |
| 11,900 | 1,088 | 1,639 | 2,054 | 2,342 | 2,523 | 2,695 |
| 12,000 | 1,093 | 1,646 | 2,062 | 2,351 | 2,533 | 2,705 |
| 12,100 | 1,097 | 1,653 | 2,070 | 2,361 | 2,544 | 2,716 |
| 12,200 | 1,102 | 1,659 | 2,078 | 2,370 | 2,554 | 2,726 |
| 12,300 | 1,106 | 1,666 | 2,086 | 2,379 | 2,564 | 2,737 |
| 12,400 | 1,110 | 1,672 | 2,094 | 2,388 | 2,574 | 2,748 |
| 12,500 | 1,114 | 1,679 | 2,102 | 2,398 | 2,584 | 2,758 |
| 12,600 | 1,119 | 1,685 | 2,110 | 2,407 | 2,594 | 2,769 |

|        |       |       |       |       |       |       |
|--------|-------|-------|-------|-------|-------|-------|
| 12,700 | 1,123 | 1,692 | 2,118 | 2,416 | 2,604 | 2,779 |
| 12,800 | 1,128 | 1,699 | 2,127 | 2,426 | 2,614 | 2,790 |
| 12,900 | 1,132 | 1,705 | 2,135 | 2,435 | 2,624 | 2,801 |
| 13,000 | 1,137 | 1,712 | 2,143 | 2,444 | 2,634 | 2,811 |
| 13,100 | 1,141 | 1,719 | 2,151 | 2,454 | 2,645 | 2,822 |
| 13,200 | 1,146 | 1,725 | 2,159 | 2,463 | 2,665 | 2,832 |
| 13,300 | 1,150 | 1,732 | 2,167 | 2,472 | 2,665 | 2,843 |
| 13,400 | 1,154 | 1,738 | 2,175 | 2,481 | 2,675 | 2,854 |
| 13,500 | 1,158 | 1,745 | 2,183 | 2,491 | 2,685 | 2,864 |
| 13,600 | 1,163 | 1,751 | 2,191 | 2,500 | 2,695 | 2,875 |
| 13,700 | 1,167 | 1,758 | 2,199 | 2,509 | 2,705 | 2,885 |
| 13,800 | 1,172 | 1,765 | 2,208 | 2,519 | 2,715 | 2,896 |
| 13,900 | 1,176 | 1,771 | 2,216 | 2,528 | 2,725 | 2,907 |
| 14,000 | 1,181 | 1,778 | 2,224 | 2,537 | 2,735 | 2,917 |
| 14,100 | 1,185 | 1,785 | 2,232 | 2,547 | 2,746 | 2,928 |
| 14,200 | 1,190 | 1,791 | 2,240 | 2,556 | 2,756 | 2,938 |
| 14,300 | 1,194 | 1,798 | 2,248 | 2,565 | 2,766 | 2,949 |
| 14,400 | 1,198 | 1,804 | 2,256 | 2,574 | 2,776 | 2,960 |
| 14,500 | 1,202 | 1,811 | 2,264 | 2,584 | 2,786 | 2,970 |
| 14,600 | 1,207 | 1,817 | 2,272 | 2,593 | 2,796 | 2,981 |
| 14,700 | 1,211 | 1,824 | 2,280 | 2,602 | 2,806 | 2,991 |
| 14,800 | 1,216 | 1,831 | 2,289 | 2,612 | 2,816 | 3,002 |
| 14,900 | 1,220 | 1,837 | 2,297 | 2,621 | 2,826 | 3,013 |
| 15,000 | 1,225 | 1,844 | 2,305 | 2,630 | 2,836 | 3,023 |

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