

**Instructions for Child Support
Worksheet – Sole Physical
Custody**

Case Number _____

Are you modifying a final order that was entered for the first time prior to January 1, 2023?

• Yes

You may use this worksheet and instructions to **MANUALLY CALCULATE** the child support obligation using the tables found in [Utah Code 78B-12-301](#) and [302](#).

• No

You may use the **ONLINE CALCULATOR** found at <https://orsutah.gov/> to estimate the child support obligation using the tables found in Utah Code 78B-12-303 and 304; or

You may use this worksheet and instructions to **MANUALLY CALCULATE** the child support obligation using the tables found in [Utah Code 78B-12-303](#) and [304](#).

Write the names of the parents in the spaces above Line 1 of the worksheet.

Line 1. Enter the number of natural and adopted children of the parents for whom support is to be determined. Do not include any children of either parent by another partner on this line. If a child for whom support is to be determined is an unemancipated minor who does not live with their parents, use the total number of children, including the unemancipated minor, by that set of parents for Line 1.

Line 2a. Enter each parent's gross monthly income. Utah Code 78B-12-203(1) states: "As used in the guidelines, 'gross income' includes prospective income from any source, including earned and nonearned income sources which may include salaries, wages, commissions, royalties, bonuses, rents, gifts from anyone, prizes, dividends, severance pay, pensions, interest, trust income, alimony from previous marriages, annuities, capital gains, Social Security benefits, workers' compensation benefits, unemployment compensation, income replacement disability insurance benefits, and payments from 'nonmeans-tested' government programs."

Utah Code 78B-12-203(2) states: "Income from earned income sources is limited to the equivalent of one full-time 40-hour job." Refer to Utah Code 78B-12-203 for additional information about determining gross income.

Utah Code 78B-12-203(3) says: “. . . specifically excluded from gross income are:

- (a) cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment Program;
- (b) benefits received under a housing subsidy program, the Job Training Partnership Act, Supplemental Security Income, Social Security Disability Insurance, Medicaid, SNAP benefits, or General Assistance; and
- (c) other similar means-tested welfare benefits received by a parent.”

All income must be verified. Verification includes: year to date pay stubs; employer statements or records; the last year's tax return; and documentation of non-earned income appropriate to the source.

Line 2b. Enter the amount of alimony either parent is court ordered to pay and actually pays to a former spouse. Utah Code 78B-12-204(1). Do not include alimony payments for this case. Alimony payments must be verified. Canceled checks or a statement from the recipient of the alimony may be accepted as verification.

Line 2c. Enter the amount of any child support orders either parent is ordered to pay for children by another partner. Utah Code 78B-12-204(1).

A copy of the order is required for verification.

Line 2d. OPTIONAL

Utah Code 78B-12-210(6) states: “(a) Natural or adoptive children of either parent who live in the home of that parent and are not children in common to both parties may at the option of either party be taken into account under the guidelines in setting a child support award, as provided in Subsection (7). (b) Additional worksheets shall be prepared that compute the base child support award of the respective parents for the additional children. The base child support award shall then be subtracted from the appropriate parent's income before determining the award in the instant case.”

Utah Code 78B-12-210(7) states: “In a proceeding to adjust or modify an existing award, consideration of natural or adoptive children born after entry of the order and who are not in common to both parties may be applied to mitigate an increase in the award but may not be applied: (a) for the benefit of the obligee [the parent who receives child support] if the credit would increase the support obligation of the obligor [the parent who must pay child support] from the most recent order; or (b) for the benefit of the obligor [parent who must pay child support] if the amount of support received by the obligee [the parent who receives child support] would be decreased from the most recent order.”

If these provisions apply use the Other Children Present in the Parent's Home Worksheet. Enter the number from Line 7 of that worksheet on Line 2d of this worksheet.

Line 3. Complete the calculation as directed.

Line 4. Enter the amount from the Base Combined Child Support Obligation Table. Use the table in [Utah Code 78B-12-301](#) if you are modifying a final child support order entered for the first time prior to January 1, 2023. Otherwise, use the table in [Utah Code 78B-12-303](#). The amount on the Base Combined Child Support Obligation Table shows the amount BOTH parents combined should contribute for the support of their children.

If the combined number in Line 3 and the number of children in Line 1 do not correspond to a number on the Base Combined Child Support Obligation Table, enter \$0 and follow the instructions for the Low Income Table below.

Line 5. Calculate each parent's share of the amount in Line 4 as a percentage figure. Round to a whole percentage number so there are no decimal points. If Line 4 is \$0, the numbers here will be 0%.

Line 6. Calculate each parent's share of the amount in Line 4 as a dollar amount. If Line 4 is \$0, the numbers here will be \$0.

Line 7. The Base Child Support Award is the amount the parent who must pay child support pays to the parent who receives child support. This is the amount the parent(s) without physical custody of the children pay(s) all 12 months of the year. The amount entered should be rounded to the nearest dollar and may not be less than \$30.

If both parents' individual adjusted gross incomes listed in Line 3 are **higher** than \$2,450 bring down the number listed in Line 6 for both parents and enter those numbers in Line 7. This is the Base Child Support Award for each parent. You may proceed to the Instruction for Line 8.

If a parent's individual adjusted gross income in Line 3 is less than \$2,451 refer to the Low Income Table Instructions below to determine the Base Child Support Award.

LOW INCOME TABLE INSTRUCTIONS:

Are you modifying a final order entered that was entered for the first time prior to January 1, 2023?

- Yes

Follow the directions below for application of the Low Income Table in [Utah Code 78B-12-302](#) to determine the Base Child Support Award.

- No

Follow the directions below for application of the Low Income Table in [Utah Code 78B-12-304](#) to determine the Base Child Support Award.

Utah Code 78B-12-302 (use when modifying a final order entered for the first time prior to January 1, 2023):

- a) Both parents' individual adjusted gross incomes are higher than \$1,050 – Bring down the number listed in Line 6 for both parents and enter it in Line 7. The amounts listed in Line 7 are the Base Child Support Award for the respective parent. Proceed to the Instructions for Line 8.
- b) A parent's individual adjusted gross monthly income is \$1,050 or less - Refer to the Low Income Table in Utah Code 78B-12-302. For each parent whose adjusted gross monthly income is on the Low Income Table, find the parent's individual adjusted gross monthly income (Line 3) and the number of children (Line 1) on the Low Income Table. If there is no number in the Low Income Table, bring down the number listed in Line 6 for the parent. If an individual child support obligation appears on the Low Income Table, determine whether the amount on the Low Income Table or the amount listed in Line 6 is less. Enter the lesser of the two numbers in Line 7. EXCEPTION – If the number in Line 6 is \$0, you MUST use the child support obligation in the Low Income Table and enter it on Line 7. The amounts listed in Line 7 are the Base Child Support Award for the parent. Proceed to the Instructions for Line 8.

Utah Code 78B-12-304 (all other cases):

- a) Both parents' individual adjusted gross incomes are \$2,451 or higher – Bring down the number listed in Line 6 for both parents and enter it in Line 7. The amounts listed in Line 7 are the Base Child Support Award for the respective parent. Proceed to the Instructions for Line 8.
- b) A parent's individual adjusted gross monthly income is less than \$2,451 - Refer to the Low Income Table in Utah Code 78B-12-304. For each parent whose adjusted gross monthly income is on the Low Income Table, find the parent's individual adjusted gross monthly income (Line 3) and the number of children (Line 1) on the Low Income Table. If there is no number in the Low Income Table, bring down the number listed in Line 6 for the parent. If an individual child support obligation appears on the Low Income Table, determine whether the amount on the Low Income Table or the amount listed in Line 6 is less. Enter the lesser of the two numbers in

Line 7. EXCEPTION – If the number in Line 6 is \$0, you MUST use the child support obligation in the Low Income Table and enter it on Line 7. The amounts listed in Line 7 are the Base Child Support Award for the parent. Proceed to the Instructions for Line 8.

Line 8. Designate which parent or parents are to pay child support.

Line 9. Complete Line 9 to indicate if the amount ordered deviates from the guideline amount in Line 7. If the ordered amount deviates from the guideline amount, insert the amount each parent is ordered to pay.

Line 10. Complete Line 10 if the parent who must pay child support will not be ordered to pay the guideline amount from either the "Base Combined Child Support Obligation Table," "Low Income Table" or in accordance with Utah Code 78B-12-205.