- 61.30 Child support guidelines; retroactive child support.
- —(1)(a)The child support guideline amount as determined by this section presumptively establishes the amount the trier of fact shall order as child support in an initial proceeding for such support or in a proceeding for modification of an existing order for such support, whether the proceeding arises under this or another chapter. The trier of fact may order payment of child support which varies, plus or minus 5 percent, from the guideline amount, after considering all relevant factors, including the needs of the child or children, age, station in life, standard of living, and the financial status and ability of each parent. The trier of fact may order payment of child support in an amount which varies more than 5 percent from such guideline amount only upon a written finding explaining why ordering payment of such guideline amount would be unjust or inappropriate. Notwithstanding the variance limitations of this section, the trier of fact shall order payment of child support which varies from the guideline amount as provided in paragraph (11)(b) whenever any of the children are required by court order or mediation agreement to spend a substantial amount of time with either parent. This requirement applies to any living arrangement, whether temporary or permanent.
- (b)The guidelines may provide the basis for proving a substantial change in circumstances upon which a modification of an existing order may be granted. However, the difference between the existing monthly obligation and the amount provided for under the guidelines shall be at least 15 percent or \$50, whichever amount is greater, before the court may find that the guidelines provide a substantial change in circumstances.
- (c)For each support order reviewed by the department as required by s. 409.2564(11), if the amount of the child support award under the order differs by at least 10 percent but not less than \$25 from the amount that would be awarded under s. 61.30, the department shall seek to have the order modified and any modification shall be made without a requirement for proof or showing of a change in circumstances.
- (2)Income shall be determined on a monthly basis for each parent as follows:
- (a)Gross income shall include, but is not limited to, the following:
- 1.Salary or wages.
- 2.Bonuses, commissions, allowances, overtime, tips, and other similar payments.
- 3.Business income from sources such as self-employment, partnership, close corporations, and independent contracts. "Business income" means gross receipts minus ordinary and necessary expenses required to produce income.
- 4. Disability benefits.
- 5.All workers' compensation benefits and settlements.
- 6.Unemployment compensation.
- 7. Pension, retirement, or annuity payments.

- 8. Social security benefits.
- 9. Spousal support received from a previous marriage or court ordered in the marriage before the court.
- 10.Interest and dividends.
- 11.Rental income, which is gross receipts minus ordinary and necessary expenses required to produce the income.
- 12.Income from royalties, trusts, or estates.
- 13. Reimbursed expenses or in kind payments to the extent that they reduce living expenses.
- 14. Gains derived from dealings in property, unless the gain is nonrecurring.
- (b)Monthly income shall be imputed to an unemployed or underemployed parent if such unemployment or underemployment is found by the court to be voluntary on that parent's part, absent a finding of fact by the court of physical or mental incapacity or other circumstances over which the parent has no control. In the event of such voluntary unemployment or underemployment, the employment potential and probable earnings level of the parent shall be determined based upon his or her recent work history, occupational qualifications, and prevailing earnings level in the community if such information is available. If the information concerning a parent's income is unavailable, a parent fails to participate in a child support proceeding, or a parent fails to supply adequate financial information in a child support proceeding, income shall be automatically imputed to the parent and there is a rebuttable presumption that the parent has income equivalent to the median income of year-round full-time workers as derived from current population reports or replacement reports published by the United States Bureau of the Census. However, the court may refuse to impute income to a parent if the court finds it necessary for that parent to stay home with the child who is the subject of a child support calculation or as set forth below:
- 1.In order for the court to impute income at an amount other than the median income of year-round full-time workers as derived from current population reports or replacement reports published by the United States Bureau of the Census, the court must make specific findings of fact consistent with the requirements of this paragraph. The party seeking to impute income has the burden to present competent, substantial evidence that:
- a. The unemployment or underemployment is voluntary; and
- b.Identifies the amount and source of the imputed income, through evidence of income from available employment for which the party is suitably qualified by education, experience, current licensure, or geographic location, with due consideration being given to the parties' time-sharing schedule and their historical exercise of the time-sharing provided in the parenting plan or relevant order.

2.Except as set forth in subparagraph 1., income may not be imputed based upon:

a.Income records that are more than 5 years old at the time of the hearing or trial at which imputation is sought; or

b.Income at a level that a party has never earned in the past, unless recently degreed, licensed, certified, relicensed, or recertified and thus qualified for, subject to geographic location, with due consideration of the parties' existing time-sharing schedule and their historical exercise of the time-sharing provided in the parenting plan or relevant order.

- (c)Public assistance as defined in s. 409.2554 shall be excluded from gross income.
- (3)Net income is obtained by subtracting allowable deductions from gross income. Allowable deductions shall include:
- (a)Federal, state, and local income tax deductions, adjusted for actual filing status and allowable dependents and income tax liabilities.
- (b)Federal insurance contributions or self-employment tax.
- (c)Mandatory union dues.
- (d)Mandatory retirement payments.
- (e)Health insurance payments, excluding payments for coverage of the minor child.
- (f)Court-ordered support for other children which is actually paid.
- (g)Spousal support paid pursuant to a court order from a previous marriage or the marriage before the court.
- (4)Net income for each parent shall be computed by subtracting allowable deductions from gross income.
- (5)Net income for each parent shall be added together for a combined net income.
- (6)The following guidelines schedule shall be applied to the combined net income to determine the minimum child support need:

 Combined

Monthly Net Child or Children

Income One Two

Three

Four

Five

Six

800.00

850.00

900.00

950.00

1000.00

1100.00

1150.00

1200.00

1250.00

1300.00

1350.00

1400.00

1450.00

1500.00

1550.00

1600.00

1650.00

1700.00

1750.00

1800.00

1850.00

1900.00

1950.00

2000.00

2050.00

2100.00

2150.00

2250.00

2300.00

2350.00

2400.00

2450.00

2500.00

2550.00

2600.00

2650.00

2700.00

2750.00

2800.00

2850.00

2900.00

2950.00

3000.00

3050.00

3100.00

3150.00

3200.00

3250.00

3300.00

3400.00

3450.00

3500.00

3550.00

3600.00

3650.00

3700.00

3750.00

3800.00

3850.00

3900.00

3950.00

4000.00

4050.00

4100.00

4150.00

4200.00

4250.00

4300.00

4350.00

4400.00

4450.00

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4600.00

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4800.00

4850.00

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5000.00

5050.00

5100.00

5150.00

5200.00

5250.00

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6100.00

6150.00

6200.00

6250.00

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6750.00

6850.00

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6950.00

7000.00

7050.00

7100.00

7150.00

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7250.00

7300.00

7350.00

7400.00

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7550.00

7600.00

7650.00

7700.00

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7800.00

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7900.00

8000.00

8050.00

8100.00

8150.00

8200.00

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9550.00

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3666

(a) If the obligor parent's net income is less than the amount in the guidelines schedule:

- 1. The parent should be ordered to pay a child support amount, determined on a case-by-case basis, to establish the principle of payment and lay the basis for increased support orders should the parent's income increase.
- 2.The obligor parent's child support payment shall be the lesser of the obligor parent's actual dollar share of the total minimum child support amount, as determined in subparagraph 1., and 90 percent of the difference between the obligor parent's monthly net income and the current poverty guidelines as periodically updated in the Federal Register by the United States Department of Health and Human Services pursuant to 42 U.S.C. s. 9902(2) for a single individual living alone.
- (b)For combined monthly net income greater than the amount in the guidelines schedule, the obligation is the minimum amount of support provided by the guidelines schedule plus the following percentages multiplied by the amount of income over \$10,000: Child or Children

One

Two

Three

Four

Five

Six

5.0%

7.5%

9.5%

11.0%

12.0%

12.5%

- (7)Child care costs incurred due to employment, job search, or education calculated to result in employment or to enhance income of current employment of either parent shall be added to the basic obligation. After the child care costs are added, any moneys prepaid by a parent for child care costs for the child or children of this action shall be deducted from that parent's child support obligation for that child or those children. Child care costs may not exceed the level required to provide quality care from a licensed source.
- (8)Health insurance costs resulting from coverage ordered pursuant to s. 61.13(1)(b), and any noncovered medical, dental, and prescription medication expenses of the child, shall be added to the basic obligation unless these expenses have been ordered to be separately paid on a percentage basis. After the health insurance costs are added to the basic obligation, any moneys prepaid by a parent for health-related costs for the child or children of this action shall be deducted from that parent's child support obligation for that child or those children.
- (9)Each parent's percentage share of the child support need shall be determined by dividing each parent's net monthly income by the combined net monthly income.
- (10)Each parent's actual dollar share of the total minimum child support need shall be determined by multiplying the minimum child support need by each parent's percentage share of the combined monthly net income.
- (11)(a)The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:
- 1. Extraordinary medical, psychological, educational, or dental expenses.
- 2.Independent income of the child, not to include moneys received by a child from supplemental security income.
- 3. The payment of support for a parent which has been regularly paid and for which there is a demonstrated need.
- 4. Seasonal variations in one or both parents' incomes or expenses.
- 5. The age of the child, taking into account the greater needs of older children.
- 6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though fulfilling those needs will cause the support to exceed the presumptive amount established by the guidelines.
- 7. Total available assets of the obligee, obligor, and the child.
- 8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may

order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.

- 9.An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.
- 10. The particular parenting plan, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.
- 11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt that the parties jointly incurred during the marriage.
- (b) Whenever a particular parenting plan provides that each child spend a substantial amount of time with each parent, the court shall adjust any award of child support, as follows:
- 1.In accordance with subsections (9) and (10), calculate the amount of support obligation apportioned to each parent without including day care and health insurance costs in the calculation and multiply the amount by 1.5.
- 2. Calculate the percentage of overnight stays the child spends with each parent.
- 3.Multiply each parent's support obligation as calculated in subparagraph 1. by the percentage of the other parent's overnight stays with the child as calculated in subparagraph 2.
- 4. The difference between the amounts calculated in subparagraph 3. shall be the monetary transfer necessary between the parents for the care of the child, subject to an adjustment for day care and health insurance expenses.
- 5. Pursuant to subsections (7) and (8), calculate the net amounts owed by each parent for the expenses incurred for day care and health insurance coverage for the child.
- 6.Adjust the support obligation owed by each parent pursuant to subparagraph 4. by crediting or debiting the amount calculated in subparagraph 5. This amount represents the child support which must be exchanged between the parents.
- 7.The court may deviate from the child support amount calculated pursuant to subparagraph 6. based upon the deviation factors in paragraph (a), as well as the obligee parent's low income and ability to maintain the basic necessities of the home for the child, the likelihood that either parent will actually exercise the time-sharing schedule set forth in the parenting plan granted by the court, and whether all of the children are exercising the same time-sharing schedule.

- 8. For purposes of adjusting any award of child support under this paragraph, "substantial amount of time" means that a parent exercises time-sharing at least 20 percent of the overnights of the year.
- (c)A parent's failure to regularly exercise the court-ordered or agreed time-sharing schedule not caused by the other parent which resulted in the adjustment of the amount of child support pursuant to subparagraph (a)10. or paragraph (b) shall be deemed a substantial change of circumstances for purposes of modifying the child support award. A modification pursuant to this paragraph is retroactive to the date the noncustodial parent first failed to regularly exercise the court-ordered or agreed time-sharing schedule.
- (12)(a)A parent with a support obligation may have other children living with him or her who were born or adopted after the support obligation arose. If such subsequent children exist, the court, when considering an upward modification of an existing award, may disregard the income from secondary employment obtained in addition to the parent's primary employment if the court determines that the employment was obtained primarily to support the subsequent children.
- (b)Except as provided in paragraph (a), the existence of such subsequent children should not as a general rule be considered by the court as a basis for disregarding the amount provided in the guidelines schedule. The parent with a support obligation for subsequent children may raise the existence of such subsequent children as a justification for deviation from the guidelines schedule. However, if the existence of such subsequent children is raised, the income of the other parent of the subsequent children shall be considered by the court in determining whether or not there is a basis for deviation from the guideline amount.
- (c) The issue of subsequent children under paragraph (a) or paragraph (b) may only be raised in a proceeding for an upward modification of an existing award and may not be applied to justify a decrease in an existing award.
- (13)If the recurring income is not sufficient to meet the needs of the child, the court may order child support to be paid from nonrecurring income or assets.
- (14)Every petition for child support or for modification of child support shall be accompanied by an affidavit which shows the party's income, allowable deductions, and net income computed in accordance with this section. The affidavit shall be served at the same time that the petition is served. The respondent, whether or not a stipulation is entered, shall make an affidavit which shows the party's income, allowable deductions, and net income computed in accordance with this section. The respondent shall include his or her affidavit with the answer to the petition or as soon thereafter as is practicable, but in any case at least 72 hours prior to any hearing on the finances of either party.
- (15)For purposes of establishing an obligation for support in accordance with this section, if a person who is receiving public assistance is found to be noncooperative as defined in s. 409.2572, the department may submit to the court an affidavit or written declaration signed under penalty of perjury as specified in s. 92.525(2) attesting to the income of that parent based upon information available to the department.

- (16)The Legislature shall review the guidelines schedule established in this section at least every 4 years beginning in 1997.
- (17)In an initial determination of child support, whether in a paternity action, dissolution of marriage action, or petition for support during the marriage, the court has discretion to award child support retroactive to the date when the parents did not reside together in the same household with the child, not to exceed a period of 24 months preceding the filing of the petition, regardless of whether that date precedes the filing of the petition. In determining the retroactive award in such cases, the court shall consider the following:
- (a) The court shall apply the guidelines schedule in effect at the time of the hearing subject to the obligor's demonstration of his or her actual income, as defined by subsection (2), during the retroactive period. Failure of the obligor to so demonstrate shall result in the court using the obligor's income at the time of the hearing in computing child support for the retroactive period.
- (b)All actual payments made by a parent to the other parent or the child or third parties for the benefit of the child throughout the proposed retroactive period.
- (c)The court should consider an installment payment plan for the payment of retroactive child support.

History.—s. 3, ch. 87-95; s. 5, ch. 89-183; s. 5, ch. 91-246; s. 11, ch. 92-138; s. 5, ch. 93-208; s. 2, ch. 94-204; s. 2, ch. 94-318; s. 1366, ch. 95-147; s. 53, ch. 96-175; s. 3, ch. 96-305; s. 11, ch. 97-170; s. 11, ch. 98-397; s. 1, ch. 99-359; s. 2, ch. 2001-91; ss. 15, 16, ch. 2001-158; s. 7, ch. 2002-173; s. 11, ch. 2005-39; s. 16, ch. 2008-61; ss. 2, 17, ch. 2010-187; s. 5, ch. 2010-199.