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

190
211
213
216
218
220
850.00

202
257
259
262
265
268
900.00

213
302
305
309
312
950.00

224
347
351
355
359 363
1000.00

235
365
397
402
406
410
1050.00

246
382
443
448
453
458
1100.00

258
400
489
495
500
505
1150.00

269
417
522
541
547
553
1200.00

280
435
544
588
594
600
1250.00

290
451
565
634
641
648
1300.00

300
467
584
659
688
1350.00

310
482
603
681
735
743
1400.00

320
498
623
702
765
790
1450.00

330
513
642
724
789
838
1500.00

340
529
662
746
813
869
1550.00

350
544
681
768
836
895
1600.00

360
560
701

790
860
920
1650.00

370
575
720
812
884
945
1700.00

380
591
740
833
907
971
1750.00

390
606
759
855
931
996
1800.00

400
622
779
877
955
1022
1850.00

410
638
798
900
979
1048
1900.00

421

654
818
923
1004
1074
1950.00

431
670
839
946
1029
1101
2000.00

442
686
859
968
1054
1128
2050.00

452

## 702

879
991
1079
1154
2100.00

463
718
899
1014
1104
1181
2150.00

473
734
919
1037
1129
1207
2500.00

547
847
1061
1196
1304
1394
2550.00

557
864
1081
1219
1329
1420
2600.00

568
880
1101
1242
1354
1447
2650.00

578
896
1121
1265
1379
1473
2700.00

588
912
1141
1287
1403
1500
2750.00

597
927
1160
3350.00

710
1105
1382
1558
1700
1818
3400.00

720
1120
1401
1579
1723
1842
3450.00

729
1135
1419
1599
1745
1867
3500.00

738
1149
1438
1620
1768
1891
3550.00

748
1164
1456
1641
1791
1915
3600.00

757
1179
1475
1662
1814
3650.00

767
1194
1493
1683
1837
1964
3700.00

776
1208
1503
1702
1857
1987
3750.00

784
1221
1520
1721
1878
2009
3800.00

793
1234
1536
1740
1899
2031
3850.00

802
1248
1553
1759
1920
2053
3900.00

811
1261
1570

1778
1940
2075
3950.00

819
1275
1587
1797
1961
2097
4000.00

828
1288
1603
1816
1982
2119
4050.00

837
1302
1620
1835
2002
2141
4100.00

846
1315
1637
1854
2023
2163
4150.00

854
1329
1654
1873
2044
2185
4200.00

863

881
1369
1704
1930
2106
2251
4350.00

889
1382
1721
1949
2127
2273
4400.00

898
1396
1737
1968
2147
2295
4450.00

907
1409
1754
1987
2168
2317
4500.00

916
1423
1771
2006
2189
2339
4550.00

924
1436
1788
2024
2209
2361
4600.00

933
1450
1804
2043
2230
2384
4650.00

942
1463
1821
2062
2251
2406
4700.00

951
1477
1838
2081
2271
2428
4750.00

959
1490
1855
2100
2292
4800.00

968
1503
1871
2119

$$
2313
$$

2472
4850.00

977
1517
1888
2138
2334
2494
4900.00

986
1530
1905
2157
2354
2516
4950.00

993
1542
1927
2174
2372
2535
5000.00

1000
1551
1939
2188
2387
2551
5050.00

1006
1561
1952

2202
2402
2567
5100.00

1013
1571
1964
2215
2417
2583
5150.00

1019
1580
1976
2229
2432
2599
5200.00

1025
1590
1988
2243
2447
2615
5250.00

1032
1599
2000
2256
2462
2631
5300.00

1038
1609
2012
2270
2477
2647
5350.00 1045
5650.00

1083
1676
2097
2365
2582
2759
5700.00

1089
1686
2109
2379
2597
2775
5750.00

1096
1695
2122
2393
2612
2791
5800.00

1102
1705
2134
2406
2627
2807
5850.00

1107
1713
2144
2418
2639
2820
5900.00

1111
1721
2155
2429
2651

2833
5950.00

1116
1729
2165
2440
2663
2847
6000.00

1121
1737
2175
2451
2676
2860
6050.00

1126
1746
2185
2462
2688
2874
6100.00

1131
1754
2196
2473
2700
2887
6150.00

1136
1762
2206
2484
2712
2900
6200.00

1141
1770
2216

2495
2724
2914
6250.00

1145
1778
2227
2506
2737
2927
6300.00

1150
1786
2237
2517
2749
2941
6350.00

1155
1795
2247
2529
2761
2954
6400.00

1160
1803
2258
2540
2773
2967
6450.00

1165
1811
2268
2551
2785
2981
6500.00

1170
6800.00

1196
1862
2332
2621
2863
3064
6850.00

1200
1868
2340
2630
2872
3074
6900.00

1204
1873
2347
2639
2882
3084
6950.00

1208
1879
2355
2647
2891
3094
7000.00

1212
1885
2362
2656
2900
3103
7050.00

1216
1891
2370
2664
2909

## 3113

7100.00

1220
1897
2378
2673
2919
3123
7150.00

1224
1903
2385
2681
2928
3133
7200.00

1228
1909
2393
2690
2937
3142
7250.00

1232
1915
2400
2698
2946
3152
7300.00

1235
1921
2408
2707
2956
3162
7350.00

1239
1927
2415
7950.00

1286
1998
2506
2818
3076
3289
8000.00

1290
2004
2513
2827
3085
3298
8050.00

1294
2010
2521
2835
3094
3308
8100.00

1298
2016
2529
2844
3104
3318
8150.00

1302
2022
2536
2852
3113
3328
8200.00

1306
2028
2544
2861
3122
8250.00

1310
2034
2551
2869
3131
3347
8300.00

1313
2040
2559
2878
3141
3357
8350.00

1317
2046
2566
2887
3150
3367
8400.00

1321
2052
2574
2895
3159
3376
8450.00

1325
2058
2581
2904
3168
3386
8500.00

1329
2064
2589

2912
3178
3396
8550.00

1333
2070
2597
2921
3187
3406
8600.00

1337
2076
2604
2929
3196
3415
8650.00

1341
2082
2612
2938
3205
3425
8700.00

1345
2088
2619
2946
3215
3435
8750.00

1349
2094
2627
2955
3224
3445
8800.00

1352
9100.00

1376
2135
2680
3015
3289
3513
9150.00

1380
2141
2687
3023
3298
3523
9200.00

1384
2147
2695
3032
3307
3532
9250.00

1388
2153
2702
3040
3316
3542
9300.00

1391
2159
2710
3049
3326
3552
9350.00

1395
2165
2717
3058
3335

## 3562

9400.00

1399
2171
2725
3066
3344
3571
9450.00

1403
2177
2732
3075
3353
3581
9500.00

1407
2183
2740
3083
3363
3591
9550.00

1411
2189
2748
3092
3372
3601
9600.00

1415
2195
2755 3100
3381
3610
9650.00

1419
2201
2763

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3109
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3390
3620
9700.00

1422
2206
2767
3115
3396
3628
9750.00

1425
2210
2772
3121
3402
3634
9800.00

1427
2213
2776
3126
3408
3641
9850.00

1430
2217
2781
3132
3414
3647
9900.00

1432
2221
2786
3137
3420
3653
9950.00

1435
(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 $\mathrm{s} .92 .525(2)$ 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.

