

Maine Child Support Worksheets (FM-040 and FM-040A)

Assumptions underlying the automated versions posted online by Pine Tree

Legal Assistance

(at <http://www.ptla.org/fillable-fm-004-complaint-divorce-children> and www.ptla.org/fillable-fm-040a-supplemental-child-support-worksheet)

10/20/14 PTLA Note: In consultation with many stakeholders and Maine child support experts, we have made every effort to program our automated forms to reflect the relevant Maine statutes. At the same time, we realize that reasonable minds can reach different conclusions when interpreting statutory language. We are publishing our assumptions in the interest of transparency. Please keep in mind that the decision maker in your case – and ultimately the Maine Supreme Judicial Court – are the final interpreters of Maine laws.

FM-040 – Basic Worksheet

Application of Self-Support Reserve [SSR] Rules

1. The SSR rule is applied when Non-Primary Care Provider's [NPCP's] "gross income" falls within the gray area of the chart. The statutory definition of "gross income" requires that we look at the NPCP's **total income (line 3) minus the deductions at 4.a and 4.b** to determine whether the NPCP's "gross income" falls within the SSR. 19-A MRS 2001.5.E. (In most cases, it is irrelevant whether the Line 4c deduction brings the NPCP's adjusted income within the SSR. But see special rule at #7 below.) 19-A MRS §2006.5.C.
2. We apply the SSR rule when any set of children on the Guidelines chart falls within the SSR. So, in "non-mirrored" cases, where the NPCP's income falls within the SSR for the older children but not for the younger children, we still apply the SSR.
3. The statute requires the alternative SSR calculation **only if that calculation would result in a lower support obligation than application of the standard proportional share calculation.** 19-A MRS §2006.5.C. So where the NPCP's income falls within the SSR, the calculator performs two calculations: 1) the SSR calculation based on NPCP's income only, and 2) the standard calculation (proportional share of the combined incomes). Then it determines which calculation yields the lower amount and applies that dollar figure.
4. In cases where the NPCP's gross income (Line 3 minus Lines 4a and 4b) is above the SSR but **deduction at line 4c brings the combined adjusted gross income of the two parties below poverty level**, we use the lowest row of numbers on the chart (as it has been adjusted annually), with a note that a deviation might be applied. NOTE: Where the NPCP's gross income (Line 3 minus Lines 4a and 4b) is above the

SSR but **deduction at line 4c brings the NPCP's adjusted gross into the SSR**, this will not alter the application of the standard calculation. The standard proportional share method still applies. (The line 4c deduction will affect the proportional share distribution but will not trigger application of the SSR rule.)

Non-Primary Care Provider's income below the poverty level

5. Where the **NPCP's gross income is below the poverty level**, this worksheet's total weekly support obligation is based on 10% of NPCP's gross income. No income deductions or miscellaneous expenses have been taken into account. 19-A MRS §2006.5.C. PTLA advises people who are using the worksheet that the decision maker could: 1) deem a higher income, 2) use less than 10%, or 3) determine another result based on deviation. 19-A MRS §2006.5.C.

6. The dollar figure for below poverty is based on the U.S. Dept. of Health and Human Services Federal Poverty Level [FPL] dollar figure for a household of one. **This amount will change each year** when the new figures are published (usually mid-January). This means that, over time, the poverty level # will exceed the lowest rows of the most recent Guidelines chart, eliminating the relevance of dollar amounts in those rows.

Rounding issues

7. **When comparing income levels to the Guidelines chart, we round to the nearest income amount on the chart.** 19-A MRS §2006.1. When the income amount falls exactly halfway between, we round up. This rounding rule also applies to determining the upper "Self-Support Reserve" [SSR] limit (but not the lower limit). E.g. If one child under 12, SSR will apply only if the NPCP's gross income is between \$11,670 (2014 FPL amount) and \$13,499 (half way between \$13,200 and \$13,800). 19-A MRS §2006.5.C.

Treatment of Miscellaneous Expenses

8. **Where the NPCP is paying the children's health insurance costs** (Line 9), the NPCP's proportional share of that cost is added in at line 13b. But because the NPCP is already paying this cost out-of-pocket, an adjustment is made as the last calculation on the Worksheet. Here, the total amount of that cost is deducted from the NPCP's support obligation. This takes into account that the NPCP must be compensated for both his/her share and the primary care provider's share of the insurance cost. In other words, because the NPCP's share was included at line 13b, it must be subtracted out again as part of the final adjustment. 19-A MRS §2006.3.

9. We understand that the court is planning to issue a new form in the near future. This form will call for an adjustment for all expenses paid directly by the NPCP – including **child care (line 10) and extraordinary medical expenses (line 11)**. At that time, PTLA will program this in, using the same methodology as explained at #8 above.

FM-040A Supplemental Worksheet

Designation of “Higher Income Parent”

1. In cases where one parent has a higher gross income (line 3) but lower adjusted gross income (line 6), we treat the **parent with the highest % of income at line 6 as the “higher income parent” [HIP]**. 19-A MRS 2001.5.E.

Calculation of Additional Expenses

2. **Amount entered at line 20** is the amount to be added to the basic “Presumptive Obligation” (line 19). This is calculated by: (1) determining the portion of expenses due to the lower income parent [LIP] where LIP pays the expense directly, (2) determining the portion of expenses due to the HIP where HIP pays the expense directly, and 3) subtracting (2) from (1). Note: Where (2) is larger than (1), then the number at line 20 will be negative. In that case, the final total weekly support amount (line 21) will be adjusted downward.

3. **Where the number at line 21 is negative**, (absent a deviation) the decision maker would order the LIP to pay the HIP. This would occur in situations where the HIP pays a high amount of high out-of-pocket expenses, offsetting the HIP’s basic Presumptive Obligation, plus some additional amount. 19-A MRS 2006.5.D-1.4

Self-Support Reserve cases

4. **HIP’s income is within the self-support reserve and SSR rule has been applied on FM-040 (as the lowest alternative amount):**

- a) Line 8 of FM-040 shows the SSR basic support amount from chart based on HIP’s single income.
- b) Same amount is entered at line 14 of FM-040A. This is not multiplied by a percentage. So, if amount at Line 8 is \$31, amount at line 14 is the same - \$31 (not a % of that amount).
- c) However, the enhanced support amount (Lines 15-18), is based on the sum of the two incomes – just as would apply for any non-SSL case.
- d) Line 19 is the lower of dollar amount from line 14 or line 18. (So, here we are comparing the SSR amount with an enhanced amount which is based on both incomes.)

NOTE: If HIP’s gross income was within the SSR but the SSR amount was not used at line 8 because the standard proportional share rule yielded a lower amount, then the “normal” calculation at line 14 applies (disregarding (b) above).

Below Poverty cases

5. **Higher income parent’s income is below the poverty line:**

- a) Line 8 of FM-040 shows 10% of the HIP’s gross income.
- b) Same amount is entered at line 14 of FM-040A. Do not multiply by a percentage. So, if amount at Line 8 is \$25, amount at line 14 is the same - \$25 (not a % of that amount).

- c) However, the enhanced support amount (Lines 15-18), is based on the sum of the two incomes – just as you would do for any other case.
- d) Line 19 is the lower of dollar amount from line 14 or line 18. (So, here we are comparing the below poverty amount (10% of HIP's income) with an enhanced amount which is based on both incomes.)

6. In the rare case where the **combined incomes are below the poverty level**, then there is no basis for determining an enhanced weekly support entitlement. So, the final result would be 10% of the HIP's income (or a deviation).

7. **The HIP's income is below the poverty level AND the balance of out-of-pocket expenses (line 9-11) results in an additional HIP payment (at line 20)**. In some cases, the presumptive amount (line 20) will be lower than the basic weekly support obligation (based on 10% of income). BUT when the additional expenses at line 20 are added onto that presumptive obligation, the total brings the HIP's obligation above 10% of HIP's below-poverty income. In this case, the amount at line 21 is 10% of the HIP's income or the presumptive amount plus share of expenses, whichever is lower.

Elimination of 4c deductions in substantially equal care cases

8. We have **eliminated the line 4c deduction** in substantially equal care situations. This is based on the language at 2006.5.A: "When the parent **who is not the primary care provider** is obligated to support a child in that party's household..." We're reading this to mean that in these cases, there is no primary/non-primary distinction, so 5.A. doesn't apply.