

North Carolina Child Support Guidelines

Effective January 1, 2015

Introduction

Section 50-13.4 of the North Carolina General Statutes requires the Conference of Chief District Judges to prescribe uniform statewide presumptive guidelines for determining the child support obligations of parents, and to review the guidelines periodically (at least once every four years) to determine whether their application results in appropriate child support orders.

These revised guidelines are the product of the ongoing review process conducted by the Conference of Chief District Judges. The Conference conducted a public hearing to provide interested citizens an opportunity to comment on the guidelines and also considered written comments from agencies, attorneys, judges, and members of the public.

Applicability and Deviation

These revised guidelines are effective January 1, 2015, and apply to child support actions heard on or after that date.

North Carolina's child support guidelines apply as a rebuttable presumption in all legal proceedings involving the child support obligation of a parent (including orders entered in criminal and juvenile proceedings, orders entered in UIFSA proceedings, orders entered in civil domestic violence proceedings pursuant to G.S. Chapter 50B, and voluntary support agreements and consent orders approved by the court). The guidelines do not apply to child support orders entered against stepparents or other persons or agencies who are secondarily liable for child support. If a child's parents have executed a valid, unincorporated separation agreement that determines a parent's child support obligations and an action for child support is subsequently brought against the parent, the court must base the parent's child support obligation on the amount of support provided under the separation agreement rather than the amount of support payable under the child support guidelines, unless the court determines, by the greater weight of the evidence, taking into account the child's needs and the factors enumerated in the first sentence of G.S. 50-13.4(c), that the amount of support under the separation agreement is unreasonable.

The guidelines must be used when the court enters a temporary or permanent child support order in a non-contested case or a contested hearing.

The court upon its own motion or upon motion of a party may deviate from the guidelines if, after hearing evidence and making findings regarding the reasonable needs of the child for support and the relative ability of each parent to provide support, it finds by the greater weight of the evidence that application of the guidelines would not meet, or would exceed, the reasonable needs of the child considering the relative ability of each parent to provide support, or would otherwise be unjust or inappropriate. If the court deviates from the guidelines, the court must make written findings (1) stating the amount of the supporting parent's presumptive child support obligation determined pursuant to these guidelines, (2) determining the reasonable needs of the child and the relative ability of each parent to provide support, (3) supporting the court's conclusion that the presumptive amount of child support determined under the guidelines is inadequate or excessive or that application of the guidelines is otherwise unjust or inappropriate, and (4) stating the basis on which the court determined the amount of child support ordered. (One example of a reason to deviate may be when one parent pays 100% of the child support obligation and 100% of the insurance premium.)

The guidelines are intended to provide adequate awards of child support that are equitable to the child and both of the child's parents. When the court does not deviate from the guidelines, an order for child support in an amount determined pursuant to the guidelines is conclusively presumed to meet the reasonable needs of a child, considering the relative ability of each parent to provide support, and specific findings regarding a child's reasonable needs or the relative ability of each parent to provide support are therefore not required.

Regardless of whether the court deviates from the guidelines or enters a child support order pursuant to the guidelines, the court should consider incorporating in or attaching to its order, or including in the case file, the child support worksheet it uses to determine the supporting parent's presumptive child support obligation under the guidelines.

Retroactive Child Support

In a direct response to *Respass v. Respass*, __ N.C. App. __, 754 S.E.2d 691 (2014), the 2014 General Assembly amended G.S. 50-13.4(c1) to provide that “the Conference of Chief District Judges shall prescribe uniform statewide presumptive guidelines for the computation of child support obligations, including retroactive support obligations [. . .]”

In cases involving a parent’s obligation to support his or her child for a period before a child support action was filed (i.e., cases involving claims for “retroactive child support” or “prior maintenance”), a court may determine the amount of the parent’s obligation (a) by determining the amount of support that would have been required had the guidelines been applied at the beginning of the time period for which support is being sought, or (b) based on the parent’s fair share of actual expenditures for the child’s care. However, if a child’s parents have executed a valid, unincorporated separation agreement that determined a parent’s child support obligation for the period of time before the child support action was filed, the court shall not enter an order for retroactive child support or prior maintenance in an amount different than the amount required by the unincorporated separation agreement.

Self-Support Reserve; Supporting Parents With Low Incomes

The guidelines include a self-support reserve that ensures that obligors have sufficient income to maintain a minimum standard of living based on the 2014 federal poverty level for one person (\$973.00 per month). For obligors with an adjusted gross income of less than \$1097.00, the Guidelines require, absent a deviation, the establishment of a minimum support order (\$50). For obligors with adjusted gross incomes above \$1097.00, the Schedule of Basic Support Obligations incorporates a further adjustment to maintain the self-support reserve for the obligor.

If the obligor’s adjusted gross income falls within the shaded area of the Schedule and Worksheet A is used, the basic child support obligation and the obligor’s total child support obligation are computed using only the obligor’s income. In these cases, childcare and health insurance premiums should not be used to calculate the child support obligation. However, payment of these costs or other extraordinary expenses by either parent may be a basis for deviation. This approach prevents disproportionate increases in the child support obligation with moderate increases in income and protects the integrity of the self-support reserve. In all other cases, the basic child support obligation is computed using the combined adjusted gross incomes of both parents.

Determination Of Support In Cases Involving High Combined Income

In cases in which the parents’ combined adjusted gross income is more than \$25,000 per month (\$300,000 per year), the supporting parent’s basic child support obligation cannot be determined by using the child support schedule.

In cases in which the parents’ combined income is above \$25,000 per month, the court should set support in such amount as to meet the reasonable needs of the child for health, education, and maintenance, having due regard to the estates, earnings, conditions, accustomed standard of living of the child and the parties, the child care and homemaker contributions of each party, and other facts of the particular case, as provided in the first sentence of G.S. 50-13.4(c). The schedule of basic child support may be of assistance to the court in determining a minimal level of child support.

Assumptions And Expenses Included In Schedule Of Basic Child Support Obligations

North Carolina’s child support guidelines are based on the “income shares” model, which was developed under the Child Support Guidelines Project funded by the U.S. Office of Child Support Enforcement and administered by the National Center for State Courts. The income shares model is based on the concept that child support is a shared parental obligation and that a child should receive the same proportion of parental income he or she would have received if the child’s parents lived together. The schedule of basic child support obligations is based primarily on an analysis by the Center for Policy Research of economic research regarding family expenditures for children.

The child support schedule that is a part of the guidelines is based on economic data which represent adjusted estimates of average total household spending for children between birth and age 18, excluding child care, health insurance, and health care costs in excess of \$250 per year. Expenses incurred in the exercise of visitation are not factored into the schedule.

The schedule assumes that the parent who receives child support claims the tax exemptions for the child.

Income

The Schedule of Basic Child Support Obligations is based upon net income converted to gross annual income by incorporating the federal tax rates, North Carolina tax rates and FICA. Gross income is income before deductions for federal or state income taxes, Social Security or Medicare taxes, health insurance premiums, retirement contributions, or other amounts withheld from income.

(1) Gross Income. "Income" means a parent's actual gross income from any source, including but not limited to income from employment or self-employment (salaries, wages, commissions, bonuses, dividends, severance pay, etc.), ownership or operation of a business, partnership, or corporation, rental of property, retirement or pensions, interest, trusts, annuities, capital gains, Social Security benefits, workers compensation benefits, unemployment insurance benefits, disability pay and insurance benefits, gifts, prizes and alimony or maintenance received from persons other than the parties to the instant action. When income is received on an irregular, non-recurring, or one-time basis, the court may average or prorate the income over a specified period of time or require an obligor to pay as child support a percentage of his or her non-recurring income that is equivalent to the percentage of his or her recurring income paid for child support.

Specifically excluded from income are adoption assistance benefits and benefits received from means-tested public assistance programs, including but not limited to Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Electronic Food and Nutrition Benefits, and General Assistance. Also specifically excluded from income are (1) child support payments received on behalf of a child other than the child for whom support is being sought in the present action, (2) employer contributions toward future Social Security and Medicare payments for an employee, and (3) amounts that are paid by a parent's employer directly to a third party or entity for health, disability or life insurance or retirement benefits and are not withheld or deducted from the parent's wages, salary or pay.

Veterans Administration benefits and Social Security benefits received for the benefit of a child as a result of the disability or retirement of either parent are included as income attributed to the parent on whose earnings record the benefits are paid, but are deductible from that parent's child support obligation. If the Social Security or Veterans Administration benefits received by the child are based on the disability or retirement of the obligor and exceed the obligor's child support obligation, no order for prospective child support should be entered, unless the court decides to deviate.

Except as otherwise provided, income does not include the income of a person who is not a parent of a child for whom support is being determined, regardless of whether that person is married to or lives with the child's parent or has physical custody of the child.

(2) Income from Self-Employment or Operation of a Business. Gross income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, is defined as gross receipts minus ordinary and necessary expenses required for self-employment or business operation. Ordinary and necessary business expenses do not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses, investment tax credits, or any other business expenses determined by the court to be inappropriate for determining gross income. In general, income and expenses from self-employment or operation of a business should 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 reimbursements or in-kind payments (for example, use of a company car, free housing, or reimbursed meals) received by a parent in the course of employment, self-employment, or operation of a business are counted as income if they are significant and reduce personal living expenses.

(3) Potential or Imputed Income. If the court finds that a parent's voluntary unemployment or underemployment is the result of the parent's bad faith or deliberate suppression of income to avoid or minimize his or her child support obligation, child support may be calculated based on the parent's potential, rather than actual, income. Potential income may not be imputed to a parent who is physically or mentally incapacitated or is the primary custodian for a child who is under the age of three years and for whom child support is being determined.

The amount of potential income imputed to a parent must be based on the parent's employment potential and probable earnings level, based on the parent's recent work history, occupational qualifications and prevailing job opportunities and earning levels, in the community. If the parent has no recent work history or vocational training, potential income should not be less than the minimum hourly wage for a 40-hour work week.

(4) Income Verification. Child support calculations under the guidelines are based on the parents' current incomes at the time the order is entered. Income statements of the parents should be verified through documentation of both current and past income. Suitable documentation of current earnings (at least one full month) includes pay stubs, employer statements, or business receipts and expenses, if self-employed. Documentation of current income must be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. Sanctions may be imposed for failure to comply with this provision on the motion of a party or by the court on its own motion.

Existing Support Obligations And Responsibility For Other Children

Current child support payments actually made by a parent under any existing court order, separation agreement, or voluntary support arrangement are deducted from the parent's gross income, regardless of whether the child or children for whom support is being paid was/were born before or after the child or children for whom support is being determined. Payments on arrearages are not deducted. The court may consider a voluntary support arrangement as an existing child support obligation when the supporting parent has consistently paid child support for a reasonable and extended period of time. **The fact that a parent pays child support for two or more families under two or more child support orders, separation agreements, or voluntary support arrangements may be considered as a factor warranting deviation from the child support guidelines.** When establishing, reviewing, or modifying a child support order, the court shall consider, during the same session of court if possible, all other requests to establish, review, or modify any other support order involving the same non-custodial parent.

Any payment of alimony made by a parent to any person is not deducted from gross income but may be considered as a factor to vary from the final presumptive child support obligation.

A parent's financial responsibility (as determined below) for his or her natural or adopted children who currently reside with the parent (other than children for whom child support is being determined in the pending action) is deducted from the parent's gross income. Use of this deduction is appropriate when a child support order is entered or modified, but may not be the sole basis for modifying an existing order.

A parent's financial responsibility for his or her natural or adopted children who currently reside with the parent (other than children for whom child support is being determined in the pending action) is equal to the basic child support obligation for these children, based on the parent's income.

Basic Child Support Obligation

The basic child support obligation is determined using the attached schedule of basic child support obligations. For combined monthly adjusted gross income amounts falling between amounts shown in the schedule, the basic child support obligation should be interpolated.

The number of children refers to children for whom the parents share joint legal responsibility and for whom support is being sought.

Child Care Costs

Reasonable child care costs that are, or will be, paid by a parent due to employment or job search are added to the basic child support obligation and prorated between the parents based on their respective incomes. Other reasonable child care costs, such as child care costs incurred while the custodial parent attends school, may be the basis for a deviation. The court may also consider actual child care tax credits received by a parent as a basis for deviation.

Health Insurance And Health Care Costs

The amount that is or will be paid by a parent (or a parent's spouse) for health (medical, or medical and dental) insurance for the children for whom support is being determined is added to the basic child support obligation and prorated between the parents based on their respective incomes. Payments that are made by a parent's (or stepparent's) employer for health insurance and are not deducted from the parent's (or stepparent's) wages are not included. When a child for whom support is being determined is covered by a family policy, only the health insurance premium actually attributable to that child is added. If this amount is not available or cannot be verified, the total cost of the premium is divided by the total number of persons covered by the policy and then multiplied by the number of covered children for whom support is being determined.

In any case, including those where the parent's income falls within the shaded area of the child support schedule, the court may order that uninsured medical or dental expenses in excess of \$250 per year or other uninsured health care costs (including reasonable and necessary costs related to orthodontia, dental care, asthma treatments, physical therapy, treatment of chronic health problems, and counseling or psychiatric therapy for diagnosed mental disorders) be paid by either parent or both parents in such proportion as the court deems appropriate.

The court must order either parent to obtain and maintain medical health insurance coverage for a child if it is actually and currently available to the parent at a reasonable cost. If health insurance is not actually and currently available to a parent at a reasonable cost at the time the court orders child support, the court must enter an order requiring the parent to obtain and maintain health insurance for a child if and when the parent has access to reasonably-priced health insurance for the child. The court may require one or both parties to maintain dental insurance. At the time of the adoption of these Child Support Guidelines, G.S. 50-13.11(a1) specifies that health insurance is considered reasonable in cost if it is employment related or other group health insurance, regardless of the service delivery mechanism.

Other Extraordinary Expenses

Other extraordinary child-related expenses (including (1) expenses related to special or private elementary or secondary schools to meet a child's particular education needs, and (2) expenses for transporting the child between the parent's homes) may be added to the basic child support obligation and ordered paid by the parents in proportion to their respective incomes if the court determines the expenses are reasonable, necessary, and in the child's best interest.

Child Support Worksheets

A parent's presumptive child support obligation under the guidelines must be determined using one of the attached child support worksheets.

The child support worksheets must include the incomes of both parents, regardless of whether one parent is seeking child support from the other parent or a third party is seeking child support from one or both parents. The child support worksheets may not be used to calculate the child support obligation of a stepparent or other party who is secondarily liable for child support. Do not include the income of an individual who is not the parent of a child for whom support is being determined on the worksheets.

Use Worksheet A when one parent (or a third party) has primary physical custody of all of the children for whom support is being determined. A parent (or third party) has primary physical custody of a child if the child lives with that parent (or custodian) for 243 nights or more during the year. Primary physical custody is determined without regard to whether a parent has primary, shared, or joint legal custody of a child. Do not use Worksheet A when (a) a parent has primary custody of one or more children and the parents share custody of one or more children [instead, use Worksheet B], or (b) when primary custody of two or more children is split between the parents [instead, use Worksheet C]. In child support cases involving primary physical custody, a child support obligation is calculated for both parents but the court enters an order requiring the parent who does not have primary physical custody of the child to pay child support to the parent or other party who has primary physical custody of the child.

Use Worksheet B when (a) the parents share custody of all of the children for whom support is being determined, or (b) when one parent has primary physical custody of one or more of the children and the parents share custody of another child. Parents share custody of a child if the child lives with each parent for at least 123 nights during the year and each parent assumes financial responsibility for the child's expenses during the time the child lives with that parent. A parent does not have shared custody of a child when that parent has visitation rights that allow the child to spend less than 123 nights per year with the parent and the other parent has primary physical custody of the child. Shared custody is determined without regard to whether a parent has primary, shared, or joint legal custody of a child. Do not apply the self-sufficiency reserve incorporated into the shaded area of the schedule when using Worksheet B.

In cases involving shared custody, the parents' combined basic support obligation is increased by 50% (multiplied by 1.5) and is allocated between the parents based on their respective incomes and the amount of time the children live with the other parent. The adjustment based on the amount of time the children live with the other parent is calculated for all of the children regardless of whether a parent has primary, shared, or split custody of a child. After child support obligations are calculated for both parents, the parent with the higher child support obligation is ordered to pay the difference between his or her presumptive child support obligation and the other parent's presumptive child support obligation.

Use Worksheet C when primary physical custody of two or more children is split between the parents. Split custody refers to cases in which one parent has primary custody of at least one of the children for whom support is being determined and the other parent has primary custody of the other child or children. Do not use Worksheet C when the parents share custody of one or more of the children and have primary physical custody or split custody of another child—instead, use Worksheet B. The parents' combined basic support obligation is allocated between the parents based on their respective incomes and the number of children living with each parent. After child support obligations are calculated for both parents, the parent with the higher child support obligation is ordered to pay the difference between his or her presumptive child support obligation and the other parent's presumptive child support obligation. Do not apply the self-sufficiency reserve incorporated into the shaded area of the schedule when using Worksheet C.

Modification

In a proceeding to modify the amount of child support payable under a child support order that was entered at least three years before the pending motion to modify was filed, a difference of 15% or more between the amount of child support payable under the existing order and the amount of child support resulting from application of the guidelines based on the parents' current incomes and circumstances shall be presumed to constitute a substantial change of circumstances warranting modification of the existing child support order.

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-1150	50	50	50	50	50	50
1200	71	72	73	74	74	75
1250	106	107	108	109	110	111
1300	140	142	143	145	146	148
1350	175	176	178	180	182	184
1400	209	211	214	216	218	221
1450	243	246	249	252	254	257
1500	278	281	284	287	290	293
1550	288	316	319	323	326	330
1600	297	351	354	358	362	366
1650	305	383	387	392	396	400
1700	313	416	420	425	430	434
1750	321	448	453	458	463	468
1800	329	481	486	491	497	502
1850	337	513	519	525	530	536
1900	345	533	552	558	564	570
1950	353	546	585	591	598	604
2000	361	558	618	625	631	638
2050	369	571	651	658	665	672
2100	378	583	684	691	699	706
2150	386	596	717	724	732	740
2200	394	608	744	758	766	774
2250	402	621	760	791	799	808
2300	410	633	775	824	833	842
2350	418	646	790	857	867	876
2400	427	659	805	891	900	910
2450	435	671	821	917	934	944
2500	443	684	836	934	968	978
2550	451	696	851	951	1001	1012
2600	459	709	867	968	1035	1046
2650	467	721	882	985	1068	1080
2700	475	734	897	1002	1102	1114
2750	484	746	912	1019	1121	1148
2800	492	759	927	1036	1140	1182
2850	500	771	943	1053	1158	1216
2900	508	784	958	1070	1177	1250
2950	516	796	973	1087	1196	1284
3000	524	809	988	1104	1214	1318
3050	533	821	1004	1121	1233	1340
3100	541	834	1019	1138	1252	1361

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3150	549	846	1034	1155	1271	1381
3200	557	858	1049	1171	1288	1401
3250	564	870	1063	1187	1306	1419
3300	572	882	1076	1202	1323	1438
3350	580	893	1090	1218	1340	1456
3400	588	905	1104	1233	1357	1475
3450	595	917	1118	1249	1374	1493
3500	603	928	1132	1264	1391	1512
3550	611	940	1146	1280	1408	1530
3600	619	952	1160	1295	1425	1549
3650	626	963	1174	1311	1442	1568
3700	634	975	1188	1327	1459	1586
3750	642	987	1201	1342	1476	1605
3800	650	998	1215	1358	1493	1623
3850	658	1011	1230	1374	1512	1643
3900	666	1023	1245	1391	1530	1663
3950	673	1034	1259	1406	1547	1681
4000	680	1045	1272	1421	1563	1699
4050	687	1056	1285	1435	1579	1716
4100	694	1066	1298	1449	1594	1733
4150	701	1077	1310	1464	1610	1750
4200	708	1088	1323	1478	1626	1767
4250	715	1098	1336	1493	1642	1785
4300	722	1109	1349	1507	1658	1802
4350	729	1119	1362	1521	1673	1819
4400	736	1130	1375	1536	1689	1836
4450	743	1141	1388	1550	1705	1853
4500	750	1151	1401	1564	1721	1871
4550	756	1161	1412	1578	1735	1886
4600	762	1170	1423	1590	1749	1901
4650	768	1179	1434	1602	1762	1915
4700	774	1188	1445	1614	1776	1930
4750	780	1198	1456	1626	1789	1945
4800	786	1207	1467	1639	1802	1959
4850	792	1216	1478	1651	1816	1974
4900	798	1225	1489	1663	1829	1988
4950	804	1234	1500	1675	1843	2003
5000	811	1243	1511	1687	1856	2018
5050	817	1252	1522	1700	1870	2032
5100	823	1262	1532	1712	1883	2047

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
5150	829	1271	1543	1724	1896	2061
5200	835	1280	1554	1736	1910	2076
5250	841	1289	1565	1748	1923	2091
5300	845	1295	1573	1757	1932	2100
5350	849	1301	1580	1764	1941	2110
5400	854	1307	1587	1772	1949	2119
5450	858	1313	1594	1780	1958	2128
5500	862	1320	1601	1788	1967	2138
5550	866	1326	1608	1796	1975	2147
5600	870	1332	1615	1803	1984	2156
5650	874	1338	1621	1811	1992	2166
5700	879	1344	1628	1819	2001	2175
5750	883	1350	1635	1827	2010	2184
5800	887	1356	1642	1835	2018	2194
5850	891	1362	1649	1842	2027	2203
5900	895	1368	1656	1850	2035	2212
5950	900	1374	1663	1858	2044	2222
6000	904	1380	1670	1865	2052	2230
6050	907	1385	1675	1871	2058	2238
6100	910	1389	1681	1877	2065	2245
6150	913	1394	1686	1883	2072	2252
6200	916	1398	1691	1889	2078	2259
6250	919	1403	1697	1895	2085	2266
6300	922	1407	1702	1901	2091	2273
6350	925	1412	1707	1907	2098	2280
6400	928	1416	1713	1913	2104	2287
6450	931	1421	1718	1919	2111	2294
6500	934	1426	1723	1925	2117	2301
6550	937	1430	1728	1931	2124	2309
6600	940	1435	1734	1937	2130	2316
6650	943	1439	1739	1943	2137	2323
6700	947	1444	1744	1948	2143	2330
6750	950	1448	1750	1954	2150	2337
6800	953	1453	1755	1960	2156	2344
6850	956	1457	1760	1966	2163	2351
6900	959	1462	1766	1972	2169	2358
6950	962	1466	1771	1978	2176	2365
7000	965	1471	1776	1984	2183	2372
7050	968	1476	1782	1990	2189	2379
7100	971	1480	1787	1996	2196	2387

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
7150	975	1486	1794	2004	2204	2396
7200	979	1491	1800	2011	2212	2405
7250	982	1497	1807	2019	2220	2414
7300	986	1503	1814	2026	2229	2422
7350	990	1508	1820	2033	2237	2431
7400	993	1514	1827	2041	2245	2440
7450	997	1519	1834	2048	2253	2449
7500	1001	1525	1840	2056	2261	2458
7550	1005	1530	1847	2063	2269	2467
7600	1008	1536	1854	2070	2277	2476
7650	1012	1541	1860	2078	2286	2484
7700	1016	1547	1867	2085	2294	2493
7750	1019	1552	1873	2093	2302	2502
7800	1023	1558	1880	2100	2310	2511
7850	1027	1564	1887	2107	2318	2520
7900	1030	1569	1893	2115	2326	2529
7950	1034	1575	1900	2122	2335	2538
8000	1038	1580	1907	2130	2343	2546
8050	1041	1586	1913	2137	2351	2555
8100	1045	1591	1920	2145	2359	2564
8150	1049	1597	1927	2152	2367	2573
8200	1053	1602	1933	2159	2375	2582
8250	1056	1608	1940	2167	2383	2591
8300	1060	1613	1946	2174	2391	2600
8350	1063	1619	1953	2181	2399	2608
8400	1067	1624	1959	2188	2407	2616
8450	1070	1629	1965	2195	2415	2625
8500	1074	1635	1972	2202	2423	2633
8550	1077	1640	1978	2209	2430	2642
8600	1080	1643	1982	2214	2436	2647
8650	1082	1646	1985	2218	2439	2651
8700	1084	1649	1988	2221	2443	2656
8750	1085	1651	1991	2224	2447	2660
8800	1087	1654	1994	2228	2451	2664
8850	1089	1657	1997	2231	2454	2668
8900	1091	1659	2000	2235	2458	2672
8950	1093	1662	2004	2238	2462	2676
9000	1095	1665	2007	2241	2466	2680
9050	1096	1667	2010	2245	2469	2684
9100	1098	1670	2013	2248	2473	2688

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9150	1100	1673	2016	2252	2477	2692
9200	1102	1675	2019	2255	2480	2696
9250	1104	1678	2022	2258	2484	2700
9300	1105	1681	2025	2262	2488	2704
9350	1107	1683	2028	2265	2492	2709
9400	1109	1686	2031	2269	2495	2713
9450	1111	1689	2034	2272	2499	2717
9500	1113	1691	2037	2275	2503	2721
9550	1115	1694	2040	2279	2507	2725
9600	1116	1697	2043	2282	2510	2729
9650	1118	1699	2046	2286	2514	2733
9700	1120	1702	2049	2289	2518	2737
9750	1122	1705	2052	2292	2522	2741
9800	1124	1708	2056	2296	2526	2746
9850	1126	1711	2059	2300	2530	2750
9900	1128	1713	2062	2304	2534	2755
9950	1130	1716	2066	2308	2538	2759
10000	1132	1719	2069	2311	2542	2764
10050	1134	1722	2073	2315	2547	2768
10100	1137	1727	2078	2322	2554	2776
10150	1142	1735	2087	2331	2565	2788
10200	1147	1742	2096	2341	2575	2799
10250	1152	1749	2105	2351	2586	2811
10300	1157	1756	2113	2361	2597	2823
10350	1161	1764	2122	2370	2607	2834
10400	1166	1771	2131	2380	2618	2846
10450	1171	1778	2140	2390	2629	2858
10500	1176	1785	2148	2400	2640	2869
10550	1181	1793	2157	2409	2650	2881
10600	1185	1800	2166	2419	2661	2893
10650	1190	1807	2174	2429	2672	2904
10700	1195	1814	2183	2439	2682	2916
10750	1200	1822	2192	2448	2693	2927
10800	1205	1829	2201	2458	2704	2939
10850	1210	1836	2209	2468	2715	2951
10900	1214	1843	2218	2478	2725	2962
10950	1219	1851	2227	2487	2736	2974
11000	1224	1858	2236	2497	2747	2986
11050	1229	1865	2244	2507	2758	2997
11100	1234	1873	2253	2517	2768	3009

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11150	1238	1880	2262	2526	2779	3021
11200	1243	1887	2270	2536	2790	3032
11250	1248	1894	2279	2546	2800	3044
11300	1253	1902	2288	2556	2811	3056
11350	1258	1909	2297	2565	2822	3067
11400	1263	1916	2305	2575	2833	3079
11450	1267	1923	2314	2585	2843	3091
11500	1271	1929	2321	2592	2852	3100
11550	1274	1934	2326	2599	2858	3107
11600	1278	1939	2332	2605	2865	3114
11650	1281	1943	2337	2611	2872	3121
11700	1284	1948	2343	2617	2878	3129
11750	1287	1953	2348	2623	2885	3136
11800	1290	1957	2353	2629	2892	3143
11850	1294	1962	2359	2635	2898	3150
11900	1297	1967	2364	2641	2905	3158
11950	1300	1971	2370	2647	2912	3165
12000	1303	1976	2375	2653	2918	3172
12050	1306	1981	2380	2659	2925	3179
12100	1309	1985	2386	2665	2932	3187
12150	1313	1990	2391	2671	2938	3194
12200	1316	1995	2397	2677	2945	3201
12250	1319	1999	2402	2683	2951	3208
12300	1322	2004	2408	2689	2958	3215
12350	1325	2009	2413	2695	2965	3223
12400	1328	2013	2418	2701	2971	3230
12450	1332	2018	2424	2707	2978	3237
12500	1335	2023	2429	2713	2985	3244
12550	1338	2027	2435	2719	2991	3252
12600	1341	2032	2440	2725	2998	3259
12650	1344	2037	2445	2731	3005	3266
12700	1348	2041	2451	2738	3011	3273
12750	1351	2046	2456	2744	3018	3281
12800	1354	2051	2462	2750	3025	3288
12850	1357	2055	2467	2756	3031	3295
12900	1360	2060	2472	2761	3037	3301
12950	1363	2064	2477	2766	3043	3308
13000	1366	2068	2481	2771	3049	3314
13050	1369	2072	2486	2777	3054	3320
13100	1371	2076	2490	2782	3060	3326

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13150	1374	2080	2495	2787	3066	3332
13200	1377	2084	2500	2792	3071	3338
13250	1380	2088	2504	2797	3077	3345
13300	1383	2092	2509	2802	3083	3351
13350	1386	2096	2513	2807	3088	3357
13400	1389	2101	2518	2813	3094	3363
13450	1391	2105	2523	2818	3100	3369
13500	1394	2109	2527	2823	3105	3375
13550	1397	2113	2532	2828	3111	3382
13600	1400	2117	2536	2833	3117	3388
13650	1403	2121	2541	2838	3122	3394
13700	1406	2125	2546	2843	3128	3400
13750	1409	2129	2550	2849	3134	3406
13750	1409	2129	2550	2849	3134	3406
13800	1411	2133	2555	2854	3139	3412
13850	1414	2137	2559	2859	3145	3418
13900	1417	2141	2564	2864	3151	3425
13950	1420	2145	2569	2869	3156	3431
14000	1423	2149	2573	2874	3162	3437
14050	1426	2154	2578	2880	3167	3443
14100	1429	2158	2583	2885	3173	3449
14150	1431	2162	2587	2890	3179	3455
14200	1434	2166	2592	2895	3184	3462
14250	1437	2170	2596	2900	3190	3468
14300	1440	2175	2602	2907	3197	3476
14350	1443	2179	2609	2914	3205	3484
14400	1446	2184	2615	2921	3213	3493
14450	1449	2189	2621	2928	3221	3501
14500	1452	2194	2628	2935	3229	3510
14550	1455	2199	2634	2942	3237	3518
14600	1457	2204	2640	2949	3244	3527
14650	1460	2209	2647	2957	3252	3535
14700	1463	2213	2653	2964	3260	3544
14750	1466	2218	2660	2971	3268	3552
14800	1469	2223	2666	2978	3276	3561
14850	1472	2228	2672	2985	3283	3569
14900	1475	2233	2679	2992	3291	3578
14950	1478	2238	2685	2999	3299	3586
15000	1481	2243	2691	3006	3307	3595
15050	1484	2248	2698	3013	3315	3603

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15100	1486	2252	2704	3020	3323	3612
15150	1489	2257	2710	3028	3330	3620
15200	1492	2262	2717	3035	3338	3629
15250	1495	2267	2723	3042	3346	3637
15300	1498	2272	2730	3049	3354	3646
15350	1501	2277	2736	3056	3362	3654
15400	1504	2282	2742	3063	3369	3663
15450	1507	2286	2749	3070	3377	3671
15500	1510	2291	2755	3077	3385	3680
15550	1513	2296	2761	3084	3393	3688
15600	1516	2301	2768	3092	3401	3697
15650	1518	2306	2774	3099	3409	3705
15700	1522	2311	2779	3105	3415	3712
15750	1526	2316	2785	3110	3421	3719
15800	1529	2320	2790	3116	3428	3726
15850	1533	2325	2795	3122	3434	3733
15900	1536	2330	2800	3128	3440	3740
15950	1540	2335	2805	3133	3447	3747
16000	1544	2340	2810	3139	3453	3753
16050	1547	2345	2816	3145	3459	3760
16100	1551	2350	2821	3151	3466	3767
16150	1554	2355	2826	3156	3472	3774
16200	1558	2359	2831	3162	3478	3781
16250	1562	2364	2836	3168	3485	3788
16300	1565	2369	2841	3174	3491	3795
16350	1569	2374	2846	3179	3497	3802
16400	1572	2379	2851	3185	3504	3808
16450	1576	2383	2856	3190	3509	3815
16500	1579	2388	2861	3196	3515	3821
16550	1582	2392	2866	3201	3521	3827
16600	1586	2397	2870	3206	3527	3834
16650	1589	2401	2875	3212	3533	3840
16700	1592	2406	2880	3217	3539	3846
16750	1596	2410	2885	3222	3544	3853
16800	1599	2415	2889	3227	3550	3859
16850	1602	2419	2894	3233	3556	3865
16900	1605	2423	2899	3238	3562	3871
16950	1609	2428	2903	3243	3567	3878
17000	1612	2432	2908	3248	3573	3884
17050	1615	2437	2913	3254	3579	3890

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17100	1618	2441	2917	3259	3585	3897
17150	1622	2446	2922	3264	3590	3903
17200	1625	2450	2927	3269	3596	3909
17250	1628	2454	2931	3274	3602	3915
17300	1632	2459	2936	3280	3608	3922
17350	1635	2463	2941	3285	3613	3928
17400	1638	2468	2946	3290	3619	3934
17450	1641	2472	2950	3295	3625	3940
17500	1645	2477	2955	3301	3631	3947
17550	1648	2481	2960	3306	3636	3953
17600	1651	2485	2964	3311	3642	3959
17650	1655	2490	2969	3316	3648	3965
17700	1658	2494	2974	3322	3654	3972
17750	1661	2499	2978	3327	3660	3978
17800	1664	2503	2983	3332	3665	3984
17850	1668	2508	2988	3337	3671	3990
17900	1671	2512	2992	3343	3677	3997
17950	1674	2516	2997	3348	3683	4003
18000	1677	2521	3002	3353	3688	4009
18050	1681	2525	3007	3358	3694	4015
18100	1684	2530	3011	3364	3700	4022
18150	1687	2534	3016	3369	3706	4028
18200	1691	2539	3021	3374	3711	4034
18250	1694	2543	3025	3379	3717	4041
18300	1697	2547	3030	3384	3723	4047
18350	1700	2552	3035	3390	3729	4053
18400	1704	2556	3039	3395	3734	4059
18450	1707	2561	3044	3400	3740	4066
18500	1710	2565	3049	3405	3746	4072
18550	1714	2569	3053	3411	3752	4078
18600	1717	2574	3058	3416	3757	4084
18650	1720	2578	3063	3421	3763	4091
18700	1723	2583	3067	3426	3769	4097
18750	1727	2587	3072	3432	3775	4103
18800	1730	2592	3077	3437	3781	4109
18850	1733	2596	3082	3442	3786	4116
18900	1736	2600	3086	3447	3792	4122
18950	1740	2605	3091	3453	3798	4128
19000	1743	2609	3096	3458	3804	4134
19050	1746	2614	3100	3463	3809	4141

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19100	1750	2618	3105	3468	3815	4147
19150	1753	2623	3110	3473	3821	4153
19200	1756	2627	3114	3479	3827	4160
19250	1759	2631	3119	3484	3832	4166
19300	1763	2636	3124	3489	3838	4172
19350	1766	2640	3128	3494	3844	4178
19400	1769	2645	3133	3500	3850	4185
19450	1773	2649	3138	3505	3855	4191
19500	1776	2654	3142	3510	3861	4197
19550	1779	2658	3147	3515	3867	4203
19600	1782	2662	3152	3521	3873	4210
19650	1786	2667	3157	3526	3878	4216
19700	1789	2671	3161	3531	3884	4222
19750	1792	2676	3166	3536	3890	4228
19800	1795	2680	3171	3542	3896	4235
19850	1799	2685	3175	3547	3901	4241
19900	1802	2689	3180	3552	3907	4247
19950	1805	2693	3185	3557	3913	4253
20000	1809	2698	3189	3563	3919	4260
20050	1812	2702	3194	3568	3925	4266
20100	1815	2707	3199	3573	3930	4272
20150	1818	2711	3203	3578	3936	4278
20200	1822	2716	3208	3583	3942	4285
20250	1825	2720	3213	3589	3948	4291
20300	1828	2724	3217	3594	3953	4297
20350	1832	2729	3222	3599	3959	4304
20400	1835	2733	3227	3604	3965	4310
20450	1838	2738	3232	3610	3971	4316
20500	1841	2742	3236	3615	3976	4322
20550	1845	2747	3241	3620	3982	4329
20600	1848	2751	3246	3625	3988	4335
20650	1851	2755	3250	3631	3994	4341
20700	1855	2760	3255	3636	3999	4347
20750	1858	2764	3260	3641	4005	4354
20800	1861	2769	3264	3646	4011	4360
20850	1864	2773	3269	3652	4017	4366
20900	1868	2778	3274	3657	4022	4372
20950	1871	2782	3278	3662	4028	4379
21000	1874	2786	3283	3667	4034	4385
21050	1877	2791	3288	3672	4040	4391

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21100	1881	2795	3292	3678	4045	4397
21150	1884	2800	3297	3683	4051	4404
21200	1887	2804	3302	3688	4057	4410
21250	1891	2809	3307	3693	4063	4416
21300	1894	2813	3311	3699	4069	4422
21350	1897	2817	3316	3704	4074	4429
21400	1900	2822	3321	3709	4080	4435
21450	1904	2826	3325	3714	4086	4441
21500	1907	2831	3330	3720	4092	4448
21550	1910	2835	3335	3725	4097	4454
21600	1914	2840	3339	3730	4103	4460
21650	1917	2844	3344	3735	4109	4466
21700	1920	2848	3349	3741	4115	4473
21750	1923	2853	3353	3746	4120	4479
21800	1927	2857	3358	3751	4126	4485
21850	1930	2862	3363	3756	4132	4491
21900	1933	2866	3368	3762	4138	4498
21950	1936	2871	3372	3767	4143	4504
22000	1940	2875	3377	3772	4149	4510
22050	1943	2879	3382	3777	4155	4516
22100	1946	2884	3386	3782	4161	4523
22150	1950	2888	3391	3788	4166	4529
22200	1953	2893	3396	3793	4172	4535
22250	1956	2897	3400	3798	4178	4541
22300	1959	2902	3405	3803	4184	4548
22350	1963	2906	3410	3809	4189	4554
22400	1966	2910	3414	3814	4195	4560
22450	1969	2915	3419	3819	4201	4567
22500	1973	2919	3424	3824	4207	4573
22550	1976	2924	3428	3830	4213	4579
22600	1979	2928	3433	3835	4218	4585
22650	1982	2933	3438	3840	4224	4592
22700	1986	2937	3443	3845	4230	4598
22750	1989	2941	3447	3851	4236	4604
22800	1992	2946	3452	3856	4241	4610
22850	1995	2950	3457	3861	4247	4617
22900	1999	2955	3461	3866	4253	4623
22950	2002	2959	3466	3871	4259	4629
23000	2005	2964	3471	3877	4264	4635
23050	2009	2968	3475	3882	4270	4642

North Carolina Schedule of Basic Support Obligations

Combined Adjusted Gross Income	Effective January 1, 2015					
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23100	2012	2972	3480	3887	4276	4648
23150	2015	2977	3485	3892	4282	4654
23200	2018	2981	3489	3898	4287	4660
23250	2022	2986	3494	3903	4293	4667
23300	2025	2990	3499	3908	4299	4673
23350	2028	2994	3503	3913	4305	4679
23400	2032	2999	3508	3919	4310	4685
23450	2035	3003	3513	3924	4316	4692
23500	2038	3008	3518	3929	4322	4698
23550	2041	3012	3522	3934	4328	4704
23600	2045	3017	3527	3940	4334	4711
23650	2048	3021	3532	3945	4339	4717
23700	2051	3025	3536	3950	4345	4723
23750	2054	3030	3541	3955	4351	4729
23800	2058	3034	3546	3961	4357	4736
23850	2061	3039	3550	3966	4362	4742
23900	2064	3043	3555	3971	4368	4748
23950	2068	3048	3560	3976	4374	4754
24000	2071	3052	3564	3981	4380	4761
24050	2074	3056	3569	3987	4385	4767
24100	2077	3061	3574	3992	4391	4773
24150	2081	3065	3578	3997	4397	4779
24200	2084	3070	3583	4002	4403	4786
24250	2087	3074	3588	4008	4408	4792
24300	2091	3079	3593	4013	4414	4798
24350	2094	3083	3597	4018	4420	4804
24400	2097	3087	3602	4023	4426	4811
24450	2100	3092	3607	4029	4431	4817
24500	2104	3096	3611	4034	4437	4823
24550	2107	3101	3616	4039	4443	4829
24600	2110	3105	3621	4044	4449	4836
24650	2113	3110	3625	4050	4454	4842
24700	2117	3114	3630	4055	4460	4848
24750	2120	3118	3635	4060	4466	4855
24800	2123	3123	3639	4065	4472	4861
24850	2127	3127	3644	4070	4478	4867
24900	2130	3132	3649	4076	4483	4873
24950	2133	3136	3653	4081	4489	4880
25000	2136	3141	3658	4086	4495	4886

_____ County

IV-D Case No.

UIFSA Case No.	
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☐ District ☐ Superior Court Division

☐ Criminal: *STATE*

WORKSHEET A
CHILD SUPPORT OBLIGATION
PRIMARY CUSTODY

G.S. 50-13.4(c)

Date Of Birth

Combined

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Date	Prepared By (Type Or Print)
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(NOTE: This form may be used in both civil and criminal cases.)
(Over)

INSTRUCTIONS FOR COMPLETING CHILD SUPPORT WORKSHEET A OBLIGEE WITH SOLE CUSTODY OF CHILD(REN)

Worksheet A should be used when the obligee has primary physical custody of the child(ren) who are involved in the pending action for a period of time that is more than two-thirds of the year (243 nights or more during the year). However, if the non-custodial parent's income falls within the shaded area of the Schedule, determine the basic child support obligation based on the non-custodial parent's monthly adjusted gross income, rather than the combined income of both parents, and do not proceed further on the worksheet.

On line 1, enter the monthly gross incomes of both parties in the appropriate column, subtract the payments made by each parent under previous child support orders for other children of that parent and the amount of the parent's financial responsibility for other children living with that parent, and enter the difference (monthly adjusted gross income) for each parent on line 2. Add the monthly adjusted gross incomes of both parents and enter the result in the third column (Combined) on line 2. Divide each parent's monthly adjusted gross income by the combined monthly adjusted income and enter each parent's percentage share of the combined income on line 3.

On line 4, enter the amount of the basic child support obligation for the child(ren) for whom support is sought by using the Schedule of Basic Child Support Obligations based on the combined income of both parents (line 3) and the number of children involved in the pending action.

On lines 5a through 5c, enter the amount of work-related child care costs, health insurance premiums for the child(ren), and extraordinary child-related expenses that are paid by either parent under the column for that parent. On line 5d, enter the sum of lines 5a through 5c for each parent, and in the third column (Combined) enter the total expenses paid by both parents. Add line 4 and line 5d (Combined) and enter the result on line 6 (total child support obligation).

On line 7, multiply line 6 by line 3 (percentage share of income) and enter the result in the appropriate column for each parent. On line 8, enter the amount of expenses paid directly by the non-custodial parent (line 5d) under the appropriate column; leave the custodial parent's column blank and do not enter any amount paid by the custodial parent. Subtract line 8 from line 7 for the non-custodial parent only and enter the difference on line 9 (recommended child support order) under the column for the non-custodial parent. Leave the column for the custodial parent blank.

NOTE TO PLAINTIFF AND DEFENDANT: *The information required to complete the worksheet is known only to the parties. It is the responsibility of the parties to provide this information to the Court so that the Court can set the appropriate amount of child support. The Clerk of Superior Court CANNOT obtain this information or fill out this worksheet for you. If you need assistance, you may contact an attorney or apply for assistance at the IV-D agency within your county.*

STATE OF NORTH CAROLINA

_____ County

File No.

IV-D Case No.

Case No. (Code)

UIFSA Case No.

In The General Court Of Justice
☐ District ☐ Superior Court Division

☐ Civil: Plaintiff _____

☐ Criminal: STATE

VERSUS

Name Of Defendant

WORKSHEET B CHILD SUPPORT OBLIGATION JOINT OR SHARED PHYSICAL CUSTODY

G.S. 50-13.4(c)

Children	Date Of Birth	Children	Date Of Birth

STOP

Stop here if the number of overnights with either parent is less than 123, in which case shared physical custody does not apply (and see Worksheet A, AOC-CV-627).

Plaintiff

Defendant

Combined

1. MONTHLY GROSS INCOME	\$	\$	
a. Minus pre-existing child support payment	—	—	
b. Minus responsibility for other children	—	—	
2. MONTHLY ADJUSTED GROSS INCOME	\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (line 2 for each parent's income, divided by Combined income)	%	%	
4. BASIC CHILD SUPPORT OBLIGATION (apply line 2 Combined to the Schedule of Basic Support Obligations—see AOC-A-162, Rev. 1/15)			\$
5. SHARED CUSTODY BASIC OBLIGATION (multiply line 4 by 1.5)			\$
6. EACH PARENT'S PORTION OF SHARED CUSTODY SUPPORT OBLIGATION (line 3 × line 5 for each parent)	\$	\$	
7. OVERNIGHTS WITH EACH PARENT (Combined must total 365 × total number of children)			
8. PERCENTAGE WITH EACH PARENT (line 7 divided by 365 × total number of children)	%	%	
9. SUPPORT OBLIGATION FOR TIME WITH OTHER PARENT (line 6 × other parent's line 8)	\$	\$	
10. ADJUSTMENTS (expenses paid directly by each parent)	\$	\$	
a. Work-related child care costs	\$	\$	
b. Health Insurance premium costs - child's/children's portion only (total premium ÷ # of persons covered × # of children subject to order = children's portion)	\$	\$	
c. Extraordinary expenses	\$	\$	
d. Total Adjustments (for each column, add 10a, 10b, and 10c. Add two totals for Combined amount)	\$	\$	\$
11. EACH PARENT'S FAIR SHARE OF ADJUSTMENTS (line 10d Combined × line 3 for each parent)	\$	\$	
12. ADJUSTMENTS PAID IN EXCESS OF FAIR SHARE (line 10d minus line 11. If negative number, enter zero)	\$	\$	
13. EACH PARENT'S ADJUSTED SUPPORT OBLIGATION (line 9 minus line 12)	\$	\$	
14. RECOMMENDED CHILD SUPPORT ORDER (subtract lesser amount from greater amount in line 13 and enter result directly under greater amount)	\$	\$	

Date _____ Prepared By (Type Or Print) _____

(NOTE: This form may be used in both civil and criminal cases.)
(Over)

INSTRUCTIONS FOR COMPLETING CHILD SUPPORT WORKSHEET B

PARENTS WITH JOINT OR SHARED CUSTODY

Worksheet B should be used when the parents share joint physical custody of at least one of the child(ren) for whom support is sought. Legal custody of the child(ren) is not relevant with respect to this determination. Worksheet B should be used if one parent has sole legal custody but, in fact, the parents exercise joint physical custody of the child(ren) as defined below. On the other hand, the worksheet should not be used simply because the parents share joint legal custody of the child(ren).

Joint physical custody is defined as custody for at least one-third of the year (more than 122 overnights per year) - not one-third of a shorter period of time, e.g., one-third of a particular month. For example, child support would not be abated merely because the child spends an entire month with one parent during the summer. **Worksheet B should be used only if both parents have custody of the child(ren) for at least one-third of the year and the situation involves a true sharing of expenses, rather than extended visitation with one parent that exceeds 122 overnights.** Parents share custody of a child if the child lives with each parent for at least 123 nights during the year and each parent assumes financial responsibility for the child's expenses during the time the child lives with that parent. A parent does not have shared custody of a child when that parent has visitation rights that allow the child to spend less than 123 nights per year with the parent and the other parent has primary physical custody of the child. Split custody refers to cases in which one parent has primary custody of the other child or children. Child support computations for shared and split custody are determined without regard to whether a parent has primary, shared, or joint legal custody of a child.

In cases involving joint or shared physical custody, the basic child support obligation is multiplied by 1.5 to take into account the increased cost of maintaining two primary homes for the child(ren). Each parent's child support obligation is calculated based on the percentage of time that the child(ren) spends/spend with the other parent. The support obligations of both parents are then offset against each other, and the parent with the higher support obligation pays the difference between the two amounts.

Lines 1 through 4 of Worksheet B are calculated in the same manner as lines 1 through 4 of Worksheet A. Multiply line 4 by 1.5 and enter the result on line 5. On line 6, multiply line 5 by each parent's percentage share of income (line 3) and enter the result under the appropriate column for each parent.

On lines 7 and 8, enter the number of nights the child(ren) spend with each parent during the year and calculate the percentage of total overnights spent with each parent. If at least one of the children does not spend at least 123 overnights with each parent, Worksheet B should not be used. The total number of nights should equal 365 times the total number of children. On line 9, multiply plaintiff's line 6 by defendant's line 8 and enter the result under the column for plaintiff, then multiply defendant's line 6 by plaintiff's line 8 and enter the result under the column for defendant.

Lines 10a through 10d of Worksheet B are calculated in the same manner as lines 5a through 5d of Worksheet A. On line 11, multiply line 10d (Combined) by line 3 for each parent and enter the result under the column for that parent. Subtract line 11 from line 10d for each parent and enter the result on line 12 (if negative, enter zero).

Subtract line 12 from line 9 for each parent and enter the result on line 13 under the appropriate column. In some cases, the result may be a negative number. If the result is negative, enter it as a negative number on line 13, not as a positive number or as a zero. If plaintiff's line 13 is greater than defendant's line 13, enter the difference between these two amounts on line 14 under plaintiff's column and leave defendant's column blank. If defendant's line 13 is greater than plaintiff's line 13, enter the difference between these two amounts on line 14 under defendant's column and leave plaintiff's column blank. [Note that if either of the numbers on line 13 is a negative number, you must change the signs when you subtract. For example, \$100 minus negative \$50 equals \$150.]

NOTE TO PLAINTIFF AND DEFENDANT: *The information required to complete the worksheet is known only to the parties. It is the responsibility of the parties to provide this information to the Court so that the Court can set the appropriate amount of child support. The Clerk of Superior Court CANNOT obtain this information or fill out this worksheet for you. If you need assistance, you may contact an attorney or apply for assistance at the IV-D agency within your county.*

STATE OF NORTH CAROLINA

_____ County

File No.

IV-D Case No.

Case No. (Code)

UIFSA Case No.

In The General Court Of Justice
☐ District ☐ Superior Court Division

☐ Civil: *Plaintiff* _____☐ Criminal: *STATE***VERSUS**

WORKSHEET C
CHILD SUPPORT OBLIGATION
SPLIT CUSTODY

Name Of Defendant

G.S. 50-13.4(c)

Children	Date Of Birth	Children	Date Of Birth

	Plaintiff	Defendant	Combined
1. MONTHLY GROSS INCOME	\$	\$	
a. Minus pre-existing child support payment	—	—	
b. Minus responsibility for other children	—	—	
2. MONTHLY ADJUSTED GROSS INCOME	\$	\$	\$
3. PERCENTAGE SHARE OF INCOME <i>(line 2 for each parent's income, divided by Combined income)</i>	%	%	
4. BASIC CHILD SUPPORT OBLIGATION <i>(apply line 2 Combined to the Schedule of Basic Support Obligations—see AOC-A-162, Rev. 1/15)</i>			\$
5a. SPLIT CUSTODY ADJUSTMENT <i>(enter number of children living with each parent and under Combined, enter total number of children)</i>			
5b. Number of children with each parent divided by total number of children			
5c. Multiply line 4 by line 5b for each parent	\$	\$	
6a. PLAINTIFF'S SUPPORT FOR CHILDREN WITH DEFENDANT <i>(multiply defendant's line 5c by plaintiff's line 3)</i>	\$		
6b. DEFENDANT'S SUPPORT FOR CHILDREN WITH PLAINTIFF <i>(multiply plaintiff's line 5c by defendant's line 3)</i>		\$	
7. ADJUSTMENTS <i>(expenses paid directly by each parent)</i>			
a. Work-related child care costs	\$	\$	
b. Health Insurance premium costs - child's/children's portion only <i>(total premium ÷ # of persons covered × # of children subject to order = children's portion)</i>	\$	\$	
c. Extraordinary expenses	\$	\$	
d. Total Adjustments <i>(for each column, add 7a, 7b, and 7c. Add two totals for Combined amount)</i>	\$	\$	\$
8. EACH PARENT'S FAIR SHARE OF ADJUSTMENTS <i>(line 7d Combined × line 3 for each parent)</i>	\$	\$	
9. ADJUSTMENTS PAID IN EXCESS OF FAIR SHARE <i>(line 7d minus line 8. If negative number, enter zero)</i>	\$	\$	
10. EACH PARENT'S ADJUSTED SUPPORT OBLIGATION <i>(line 6a or 6b minus line 9 for each parent)</i>	\$	\$	
11. RECOMMENDED CHILD SUPPORT ORDER <i>(subtract lesser amount from greater amount in line 10 and enter result directly under greater amount)</i>	\$	\$	

Date

Prepared By (Type Or Print)

(NOTE: This form may be used in both civil and criminal cases.)
 (Over)

INSTRUCTIONS FOR COMPLETING CHILD SUPPORT WORKSHEET C

SPLIT CUSTODY OF CHILD(REN)

Worksheet C is used when there is more than one child involved in the pending action and each parent has physical custody of at least one of the children.

Lines 1 through 4 of Worksheet C are calculated in the same manner as lines 1 through 4 of Worksheet A. On line 5a, enter the number of children living with each parent and the total number of children for whom support is sought. Divide the number of children living with each parent by the total number of children and enter the result in the appropriate column for each parent on line 5b. (For example, if there are three children of the parties and one child lives with the plaintiff, divide one by three and enter 33.33% in plaintiff's column, then divide two by three and enter 66.67% in defendant's column on line 5b.) Multiply line 4 by line 5b for each parent and enter the results on line 5c.

On line 6a, multiply defendant's line 5c by plaintiff's line 3 (plaintiff's percentage share of income) and enter the result in the column for plaintiff. Multiply plaintiff's line 5c by defendant's line 3 and enter the result on line 6b.

Lines 7a through 7d of Worksheet C are calculated in the same manner as lines 5a through 5d of Worksheet A. On line 8, multiply line 7d (Combined) by line 3 for each parent and enter the result under the column for that parent. Subtract line 8 from line 7d for each parent and enter the result on line 9 (if negative, enter zero).

Subtract line 9 from line 6a or 6b for each parent and enter the result on line 10 under the appropriate column. In some cases, the result may be a negative number. If the result is negative, enter it as a negative number on line 10, not as a positive number or as a zero. If plaintiff's line 10 is greater than defendant's line 10, enter the difference between these two amounts on line 11 under plaintiff's column and leave defendant's column blank. If defendant's line 10 is greater than plaintiff's line 10, enter the difference between these two amounts on line 11 under defendant's column and leave plaintiff's column blank. [Note that if either of the numbers on line 10 is a negative number, you must change the signs when you subtract. For example, \$100 minus negative \$50 equals \$150.]

NOTE TO PLAINTIFF AND DEFENDANT: *The information required to complete the worksheet is known only to the parties. It is the responsibility of the parties to provide this information to the Court so that the Court can set the appropriate amount of child support. The Clerk of Superior Court CANNOT obtain this information or fill out this worksheet for you. If you need assistance, you may contact an attorney or apply for assistance at the IV-D agency within your county.*