

HOW TO CALCULATE NEVADA CHILD SUPPORT

Step 1: Calculate Gross Monthly Income (see worksheet 1)

Step 2: Determine who is an “obligee” versus “obligor” OR if you have two “obligors” (joint physical custody)

Step 3: Calculate base child support value (see worksheet 2)

Step 4: Determine if the parties pay for child care?

If so, the court **must** make an equitable division and include the division as part of the child support obligation.

Step 5: Every order **must** include a provision specifying that medical support is required if it is accessible and it is reasonable in cost to be provided for the child and any details relating to that requirement. “Reasonable in cost” and “accessible” is defined in the regulations.

Step 4: If evidence is presented that the child support needs to be adjusted for the specific needs of the child and the economic circumstances of the parties then the court may adjust the child support with specific findings of fact and a finding of what the child support would have been prior to the adjustment. The factors that can be considered are:

- a. Any special educational needs of the child;
- b. The legal responsibility of the parties for the support of others;
- c. The value of services contributed by either party;
- d. Any public assistance paid to support the child;
- e. The cost of transportation of the child to and from visitation;
- f. The **relative** income of both **households**, so long as the adjustment does not exceed the total obligation of the other party;
- g. Any other necessary expenses for the benefit of the child; and
- h. **The obligor’s ability to pay.**

WORKSHEET 1: CALCULATE GROSS MONTHLY INCOME

Gross Monthly Income by Statute includes the following:

- a. Salary and wages, including, without limitation, money earned from overtime pay if such overtime pay is substantial, consistent and can be accurately determined.ⁱ
- b. Interest and investment income, not including the principal.ⁱⁱ
- c. Social Security disability benefits and “old-age” insurance benefits under federal law
- d. Any periodic payment from a pension, retirement plan or annuity which is considered remuneration for employment.ⁱⁱⁱ
- e. Net proceeds resulting from workers’ compensation or other personal injury award intended to replace income.^{iv}
- f. Unemployment insurance.
- g. Income continuation benefits.
- h. Voluntary contributions to a deferred compensation plan, employee contributions to an employee benefit or profit-sharing plan, and voluntary employee contributions to any pension or retirement account, regardless of whether the account provides for tax deferral or avoidance.^v
- i. Military allowances and veteran’s benefits.
- j. Compensation for lost wages.
- k. Undistributed income of a business entity in which a party has an ownership interest sufficient to individually exercise control over or access the earning of the business, unless the income is included as an asset for the purposes of imputing income pursuant to [the imputation of income section of the regs]. As used in this paragraph:
 1. “Reasonable allowance for economic depreciation” means the amount of depreciation on assets computed using the straight-line method and useful lives as determined under federal income tax laws and regulations.
 2. “Undistributed income” means federal taxable income of a business entity plus depreciation claimed on the federal income tax return of the business less a reasonable allowance for economic depreciation.
- l. Childcare subsidy payments if a party if a child care provider.
- m. Alimony^{vi}
- n. Except as otherwise provided in [,what GMI does not include], all other income of a party, regardless of whether such income is taxable.

Gross Monthly income does not include:

- a. Child support received
- b. Foster Care or kinship care payments
- c. Benefits received under the federal Supplemental Nutrition Assistance Program
- d. Cash benefits paid by a county.
- e. Supplemental security income benefits and state supplemental payments.
- f. Except [childcare subsidy payment if a party is a child care provider], payments made for social services or any other public assistance benefits.
- g. Compensation for losses, including, without limitation, both general and special damages, from personal injury awards not intended to replace income.

WORKSHEET 2: CALCULATE BASE CHILD SUPPORT

	Total GMI	How to calculate child support using the new Child Support Guidelines	Examples (child resides primarily with one parent)	New child support percentages
	\$0 - \$1,561	***Refer to 2019 Low Income Schedule***		
Tier 1	\$1,561 - \$6,000	Use Tier 1 percentages if total GMI is \$1,561 - \$6,000.	GMI \$4,333 (1 child): $\$4,333 \times 16\% = \693 Tier 1 Child support = \$693	Tier 1 (GMI \$1,561 - \$6,000) 1 child 16% 2 children 22% 3 children 26% 4 children 28% + children 2% for each child above 4
Tier 2	\$6,001 - \$10,000	If total GMI is between \$6,001 and \$10,000: 1. Use Tier 1 percentages to calculate c/s for first \$6,000. 2. Use Tier 2 percentages to calculate remaining amount of income over \$6,000. 3. Add Tier 1 to Tier 2 calculations.	GMI \$7,800 (1 child): Income breakdown: $\$6,000 + \$1,800 = \$7,800$ $\$6,000 \times 16\% = \960 Tier 1 $\$1,800 \times 8\% = \144 Tier 2 Child support = \$1,104	Tier 2 (next amount of GMI from \$6,001 to \$10,000) 1 child 8% 2 children 11% 3 children 13% 4 children 14% + children 1% for each child above 4
Tier 3	\$10,001+	If total GMI is \$10,001 or above: 1. Use Tier 1 percentages to calculate c/s for first \$6,000. 2. Use Tier 2 percentages to calculate the next \$4,000 of income. 3. Use Tier 3 percentages to calculate the remaining amount over \$10,000. 4. Add Tier 1 + Tier 2 + Tier 3 calculations.	GMI \$15,000 (1 child) Income breakdown: $\$6,000 + \$4,000 + \$5,000 = \$15,000$ $\$6,000 \times 16\% = \960 Tier 1 $\$4,000 \times 8\% = \320 Tier 2 $\$5,000 \times 4\% = \200 Tier 3 Child support: \$1,480	Tier 3 (next amount of GMI \$10,001 and above) 1 child 4% 2 children 6% 3 children 6% 4 children 7% + children .5% for each child above 4

ⁱ A onetime bonus that is not guaranteed or has not or cannot be proven to be paid consistently then it is not included.

ⁱⁱ Key words are “not including the principal”. The fact that they have the asset and the asset is sitting in an account doesn’t mean that it is income for the purpose of child support. If they are living on the interest and payouts, then it is monthly income.

ⁱⁱⁱ If they cashed out their retirement to make ends meet that is not GMI. Do not include it. “Periodic” payments received consistently on an ongoing basis does count.

^{iv} “Lost wages” or “future lost wages” payments but they must be divided up into what the monthly amounts are. The reimbursement for pain and suffering or for medical bills is not income. The need is for a Personal Injury and Workers Comp lawyer to assist the party in making the award clear as to the portion that is lost wages and for what duration it covers. If they do not make it clear the court has to take evidence as to what duration the award covers and what portion is lost wages.

^v Key word is “Voluntary”. If the employee is mandatorily required to contribute then it is not part of their gross monthly income.

^{vi} If they receive alimony it is used in the calculation as part of their gross monthly income. If they pay alimony it goes to “ability” to pay pursuant to a deviation.