

## HOUSE SUBSTITUTE TO SENATE BILL 382

## A BILL TO BE ENTITLED

## AN ACT

1 To amend Titles 5, 7, and 19 of the Official Code of Georgia Annotated, relating respectively  
 2 to appeal and error, banking and finance, and domestic relations, so as to change provisions  
 3 relating to the calculation of child support; to clarify the appeal process in certain domestic  
 4 relations cases; to clarify the calculation of the amount of interest on arrearage of child  
 5 support; to clarify definitions; to provide guidelines for determining the amount of child  
 6 support to be paid; to change provisions relating to guidelines for calculating child support;  
 7 to reorganize Code Section 19-6-15, relating to guidelines for calculating child support, to  
 8 provide more clarity on the application of such child support; to allow a jury to determine  
 9 gross income and deviations; to provide calculation of parenting time; to provide for  
 10 definitions; to provide for headings to better structure the Code section; to provide for the  
 11 Child Support Obligation Table; to change certain provisions relating to the duties of the  
 12 Georgia Child Support Commission; to correct cross-references; to amend an Act amending  
 13 Titles 5, 7, and 19 of the Official Code of Georgia Annotated so as to state legislative  
 14 findings, change provisions relating to calculation of child support, and make other related  
 15 changes, approved April 22, 2005 (Ga. L. 2005, p. 224), so as to change the effective date  
 16 of said Act; to state legislative intent; to provide for related matters; to provide for  
 17 applicability and an effective date; to repeal conflicting laws; and for other purposes.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

19 **SECTION 1.**

20 Title 5 of the Official Code of Georgia Annotated, relating to appeal and error, is amended  
 21 by striking subsection (a) of Code Section 5-6-34, relating to judgments and rulings deemed  
 22 directly appealable, and inserting in lieu thereof the following:

23 "5-6-34.

24 (a) Appeals may be taken to the Supreme Court and the Court of Appeals from the  
 25 following judgments and rulings of the superior courts, the constitutional city courts, and

1 such other courts or tribunals from which appeals are authorized by the Constitution and  
2 laws of this state:

3 (1) All final judgments, that is to say, where the case is no longer pending in the court  
4 below, except as provided in Code Section 5-6-35;

5 (2) All judgments involving applications for discharge in bail trover and contempt cases;

6 (3) All judgments or orders directing that an accounting be had;

7 (4) All judgments or orders granting or refusing applications for receivers or for  
8 interlocutory or final injunctions;

9 (5) All judgments or orders granting or refusing applications for attachment against  
10 fraudulent debtors;

11 (5.1) Any ruling on a motion which would be dispositive if granted with respect to a  
12 defense that the action is barred by Code Section 16-11-184;

13 (6) All judgments or orders granting or refusing to grant mandamus or any other  
14 extraordinary remedy, except with respect to temporary restraining orders;

15 (7) All judgments or orders refusing applications for dissolution of corporations created  
16 by the superior courts; and

17 (8) All judgments or orders sustaining motions to dismiss a caveat to the probate of a  
18 will; ~~and~~

19 ~~(9) All final judgments of child support."~~

## 20 SECTION 2.

21 Title 7 of the Official Code of Georgia Annotated, relating to banking and finance, is  
22 amended by striking in its entirety Code Section 7-4-12.1, relating to interest on arrearage  
23 of child support, and inserting in lieu thereof the following:

24 "7-4-12.1.

25 (a) All awards of child support expressed in monetary amounts shall accrue interest at the  
26 rate of 7 percent per annum commencing 30 days from the day such award or payment is  
27 due. This Code section shall apply to all awards, court orders, decrees, and judgments  
28 rendered pursuant to Title 19. It shall not be necessary for the party to whom the child  
29 support is due to reduce any such award to judgment in order to recover such interest. The  
30 court shall have discretion in applying or waiving past due interest. In determining whether  
31 to apply, waive, or reduce the amount of interest owed, the Court shall consider whether:

32 (1) Good cause existed for the nonpayment of the child support;

33 (2) Payment of the interest would result in substantial and unreasonable hardship for the  
34 parent owing the interest;

1 (3) Applying, waiving, or reducing the interest would enhance or detract from the  
 2 parent's current ability to pay child support, including the consideration of the regularity  
 3 of payments made for current child support of those dependents for whom support is  
 4 owed; and

5 (4) The waiver or reduction of interest would result in substantial and unreasonable  
 6 hardship to the parent to whom interest is owed.

7 (b) This Code section shall not be construed to abrogate the authority of a IV-D agency to  
 8 waive, reduce, or negotiate a settlement of unreimbursed public assistance in accordance  
 9 with subsection (b) of Code Section 19-11-5."

### 10 SECTION 3.

11 Title 19 of the Official Code of Georgia Annotated, relating to domestic relations, is  
 12 amended by striking subsection (c) of Code Section 19-5-12, relating to form of judgment  
 13 and decree in divorce actions, and inserting in lieu thereof a new subsection (c) to read as  
 14 follows:

15 "(c) In any case which involves the determination of child support, the form of the  
 16 judgment shall also include provisions indicating both ~~parties' incomes~~ parents' income,  
 17 the number of children for which support is being provided, the presumptive amount of  
 18 child support award calculation, and, if the presumptive ~~award~~ amount of child support is  
 19 rebutted, the award amount and the basis for the rebuttal award. The final judgment shall  
 20 have attached to it the child support worksheet containing the calculation of the final award  
 21 of child support and Schedule E pertaining to deviations. The final judgment shall specify  
 22 a sum certain amount of child support to be paid."

### 23 SECTION 4.

24 Said title is further amended by striking in its entirety Code Section 19-6-15, relating to  
 25 guidelines for calculating child support, and inserting in lieu thereof a new Code Section  
 26 19-6-15 to read as follows:

27 "19-6-15.

28 (a) *Definitions.* As used in this Code section, the term:

29 (1) 'Adjusted Child Support Obligation' means the Basic Child Support Obligation  
 30 adjusted by the Parenting Time Adjustment, if applicable, Health Insurance, and Work  
 31 Related Child Care Costs.

32 (2) 'Adjusted Income' means the determination of a Parent's monthly income, calculated  
 33 by deducting from that Parent's monthly Gross Income one-half of the amount of any  
 34 applicable self-employment taxes being paid by the Parent, any Preexisting Order for

1 current child support which is being paid by the Parent, and any Theoretical Child  
2 Support Order for other Qualified Children, if allowed by the Court. For further  
3 reference see paragraph (5) of subsection (f) of this Code section.

4 (3) 'Basic Child Support Obligation' means the amount of support displayed on the Child  
5 Support Obligation Table which corresponds to the Combined Adjusted Income of the  
6 Custodial Parent and the Noncustodial Parent and the number of children for whom child  
7 support is being determined. This amount is rebuttably presumed to be the appropriate  
8 amount of child support to be provided by the Custodial Parent and the Noncustodial  
9 Parent prior to consideration of percentage of income, Health Insurance, Work Related  
10 Child Care Costs, and Deviations.

11 (4) 'Child' means child or children.

12 (5) 'Child Support Enforcement Agency' means the Child Support Enforcement Agency  
13 within the Department of Human Resources.

14 (6) 'Child Support Obligation Table' means the chart which displays the dollar amount  
15 of the Basic Child Support Obligation corresponding to various levels of Combined  
16 Adjusted Income of the children's Parents and the number of children for whom a child  
17 support order is being established or modified. The Child Support Obligation Table shall  
18 be used to calculate the Basic Child Support Obligation according to the provisions of  
19 this Code section. For further reference see subsections (n) and (o) of this Code section.

20 (7) 'Combined Adjusted Income' means the amount of Adjusted Income of the Custodial  
21 Parent added to the amount of Adjusted Income of the Noncustodial Parent.

22 (8) 'Court' means a judge of any Court of record or an administrative law judge of the  
23 Office of State Administrative Hearings.

24 (9) 'Custodial Parent' means the Parent with whom the Child resides more than 50  
25 percent of the time. Where a Custodial Parent has not been designated or where a Child  
26 resides with both Parents an equal amount of time, the Court shall designate the Custodial  
27 Parent as the Parent with the lesser support obligation and the other Parent as the  
28 Noncustodial Parent. Where the Child resides equally with both Parents and neither  
29 Parent can be determined as owing a greater amount than the other, the Court shall  
30 determine which Parent to designate as the Custodial Parent for the purpose of this Code  
31 section.

32 (10) 'Deviation' means an increase or decrease from the Presumptive Amount of Child  
33 Support if the presumed order is rebutted by evidence and the required findings of fact  
34 are made by the Court pursuant to subsection (i) of this Code section.

35 (11) 'Final Child Support Order' means the Presumptive Amount of Child Support  
36 adjusted by any Deviations.

1 (12) 'Gross Income' means all income to be included in the calculation of child support  
2 as set forth in subsection (f) of this Code section.

3 (13) 'Health Insurance' means any general health or medical policy. For further reference  
4 see paragraph (2) of subsection (h) of this Code section.

5 (14) 'Noncustodial Parent' means the Parent with whom the Child resides less than 50  
6 percent of the time or the Parent who has the greater payment obligation for child  
7 support. Where the Child resides equally with both Parents and neither Parent can be  
8 determined as owing a lesser amount than the other, the Court shall determine which  
9 Parent to designate as the Noncustodial Parent for the purpose of this Code section.

10 (15) 'Nonparent Custodian' means an individual who has been granted legal custody of  
11 a Child, or an individual who has a legal right to seek, modify, or enforce a child support  
12 order.

13 (16) 'Parent' means a person who owes a Child a duty of support pursuant to Code  
14 Section 19-7-2.

15 (17) 'Parenting Time Adjustment' means an adjustment to the Noncustodial Parent's  
16 portion of the Basic Child Support Obligation based upon the Noncustodial Parent's court  
17 ordered visitation with the Child. For further reference see subsection (g) of this Code  
18 section.

19 (18) 'Preexisting Order' means:

20 (A) An order in another case that requires a Parent to make child support payments for  
21 another Child, which child support the Parent is actually paying, as evidenced by  
22 documentation as provided in division (f)(5)(B)(iii) of this Code section; and

23 (B) That the date of filing of the initial order for each such other case is earlier than the  
24 date of filing of the initial order in the case immediately before the Court, regardless of  
25 the age of any Child in any of the cases.

26 (19) 'Presumptive Amount of Child Support' means the Basic Child Support Obligation  
27 including Health Insurance and Work Related Child Care Costs.

28 (20) A 'Qualified Child' or 'Qualified Children' means any Child:

29 (A) For whom the Parent is legally responsible and in whose home the Child resides;

30 (B) That the Parent is actually supporting;

31 (C) Who is not subject to a Preexisting Child Support Order; and

32 (D) Who is not before the Court to set, modify, or enforce support in the case  
33 immediately under consideration.

34 Qualified Children shall not include stepchildren or other minors in the home that the  
35 Parent has no legal obligation to support.

1 (21) 'Split Parenting' can occur in a child support case only if there are two or more  
2 children of the same Parents, where one Parent is the Custodial Parent for at least one  
3 Child of the Parents, and the other Parent is the Custodial Parent for at least one other  
4 Child of the Parents. In a Split Parenting case, each Parent is the Custodial Parent of any  
5 Child spending more than 50 percent of the time with that Parent and is the Noncustodial  
6 Parent of any Child spending more than 50 percent of the time with the other Parent. A  
7 Split Parenting situation shall have two Custodial Parents and two Noncustodial Parents,  
8 but no Child shall have more than one Custodial Parent or Noncustodial Parent.

9 (22) 'Theoretical Child Support Order' means a hypothetical child support order for  
10 Qualified Children calculated as set forth in subparagraph (f)(5)(C) of this Code section  
11 which allows the Court to determine the amount of child support as if a child support  
12 order existed.

13 (23) 'Uninsured Health Care Expenses' means a Child's uninsured medical expenses  
14 including, but not limited to, Health Insurance copayments, deductibles, and such other  
15 costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments,  
16 physical therapy, vision care, and any acute or chronic medical or health problem or  
17 mental health illness, including counseling and other medical or mental health expenses,  
18 that are not covered by insurance. For further reference see paragraph (3) of subsection  
19 (h) of this Code section.

20 (24) 'Work Related Child Care Costs' means expenses for the care of the Child for whom  
21 support is being determined which are due to employment of either Parent. In an  
22 appropriate case, the Court may consider the child care costs associated with a Parent's  
23 job search or the training or education of a Parent necessary to obtain a job or enhance  
24 earning potential, not to exceed a reasonable time as determined by the Court, if the  
25 Parent proves by a preponderance of the evidence that the job search, job training, or  
26 education will benefit the Child being supported. The term shall be projected for the next  
27 consecutive 12 months and averaged to obtain a monthly amount. For further reference  
28 see paragraph (1) of subsection (h) of this Code section.

29 (25) 'Worksheet' or 'Child Support Worksheet' means the Worksheet used to record  
30 information necessary to determine and calculate child support. In Child Support  
31 Enforcement Agency cases in which neither Parent prepared a Worksheet, the Court may  
32 rely solely on the Worksheet prepared by the Child Support Enforcement Agency as a  
33 basis for its order. For further reference see subsection (m) of this Code section.

34 (b) *Process of calculating child support.* Pursuant to this Code section, the determination  
35 of child support shall be calculated as follows:

- 1 (1) Determine the monthly Gross Income of both the Custodial Parent and the  
2 Noncustodial Parent. Gross Income may include imputed income, if applicable. Gross  
3 Income shall be calculated on a monthly basis. The determination of monthly Gross  
4 Income shall be entered on the Child Support Schedule A – Gross Income;
- 5 (2) Adjust each Parent’s monthly Gross Income by deducting the following from the  
6 Parents’ monthly Gross Income, and entering it on the Child Support Schedule B –  
7 Adjusted Income if any of the following apply:
  - 8 (A) One-half of the amount of self-employment taxes;
  - 9 (B) Preexisting Orders; and
  - 10 (C) Theoretical Child Support Order for Qualified Children, if allowed by the Court;
- 11 (3) Add each Parent’s Adjusted Income together to compute the Combined Adjusted  
12 Income;
- 13 (4) Locate the Basic Child Support Obligation by referring to the Child Support  
14 Obligation Table. Using the figure closest to the amount of the Combined Adjusted  
15 Income, locate the amount of the Basic Child Support Obligation in the column  
16 underneath the number of children for whom support is being determined. If the  
17 Combined Adjusted Income falls between the amounts shown in the table, then the Basic  
18 Child Support Obligation shall be based on the income bracket most closely matched to  
19 the Combined Adjusted Income;
- 20 (5) Calculate the pro rata share of the Basic Child Support Obligation for the Custodial  
21 Parent and the Noncustodial Parent by dividing the Combined Adjusted Income into each  
22 Parent’s Adjusted Income to arrive at each Parent’s pro rata percentage of the Basic Child  
23 Support Obligation;
- 24 (6) Find the Adjusted Child Support Obligation amount by adding the additional  
25 expenses of the costs of Health Insurance and Work Related Child Care Costs, prorating  
26 such expenses in accordance with each Parent’s pro rata share of the obligation and  
27 adding such expenses to the pro rata share of the obligation. The monthly cost of health  
28 insurance premiums and Work Related Child Care Costs shall be entered on the Child  
29 Support Schedule D – Additional Expenses. The pro rata share of the Basic Child  
30 Support Obligation and the pro rata share of the combined additional expenses shall be  
31 added together to create the Adjusted Child Support Obligation;
- 32 (7) Determine the Presumptive Amount of Child Support for the Custodial Parent and  
33 the Noncustodial Parent resulting in a sum certain single payment due to the Custodial  
34 Parent by assigning or deducting credit for actual payments for Health Insurance and  
35 Work Related Child Care Costs;

1 (8) In accordance with subsection (i) of this Code section, deviations subtracted from or  
 2 increased to the Presumptive Amount of Child Support are applied, if applicable, and if  
 3 supported by the required findings of fact and application of the best interest of the child  
 4 standard. The proposed Deviations shall be entered on the Child Support Schedule E –  
 5 Deviations. In the Court’s or the jury’s discretion, Deviations may include, but are not  
 6 limited to, the following:

- 7 (A) High income;
- 8 (B) Low income;
- 9 (C) Other health related insurance;
- 10 (D) Child and dependent care tax credit;
- 11 (E) Travel expenses;
- 12 (F) Alimony;
- 13 (G) Mortgage;
- 14 (H) Permanency plan or foster care plan;
- 15 (I) Extraordinary expenses;
- 16 (J) Nonspecific deviations; and
- 17 (K) Parenting time;

18 (9) The Final Child Support Order shall be the Presumptive Amount of Child Support  
 19 as increased or decreased by Deviations. The final child support amount for each Parent  
 20 shall be entered on the Child Support Worksheet, together with the information from each  
 21 of the utilized schedules;

22 (10) In addition, the Parents shall allocate the Uninsured Health Care Expenses which  
 23 shall be based on the pro rata responsibility of the Parents or as otherwise ordered by the  
 24 Court. Each Parent’s pro rata responsibility for Uninsured Health Care Expenses shall  
 25 be entered on the Child Support Worksheet; and

26 (11) In a Split Parenting case, there shall be a separate calculation and Final Child  
 27 Support Order for each Parent.

28 (c) *Applicability and required findings.*

29 (1) The child support guidelines contained in this Code section are a minimum basis for  
 30 determining the amount of child support and shall apply as a rebuttable presumption in  
 31 all legal proceedings involving the child support responsibility of a Parent. This Code  
 32 section shall be used when the Court enters a temporary or permanent child support order  
 33 in a contested or noncontested hearing. The rebuttable Presumptive Amount of Child  
 34 Support provided by this Code section may be increased according to the best interest of  
 35 the Child for whom support is being considered, the circumstances of the parties, the  
 36 grounds for Deviation set forth in subsection (i) of this Code section, and to achieve the

1 state policy of affording to children of unmarried Parents, to the extent possible, the same  
2 economic standard of living enjoyed by children living in intact families consisting of  
3 Parents with similar financial means.

4 (2) The provisions of this Code section shall not apply with respect to any divorce case  
5 in which there are no minor children, except to the limited extent authorized by  
6 subsection (e) of this Code section. In the final judgment or decree in a divorce case in  
7 which there are minor children, or in other cases which are governed by the provisions  
8 of this Code section, the Court shall:

9 (A) Specify in what sum certain amount and from which Parent the Child is entitled  
10 to permanent support as determined by use of the Worksheet;

11 (B) Specify as required by Code Section 19-5-12 in what manner, how often, to whom,  
12 and until when the support shall be paid;

13 (C) Include a written finding of the Parent's Gross Income as determined by the Court  
14 or the jury;

15 (D) Determine whether Health Insurance for the Child involved is reasonably available  
16 at a reasonable cost to either Parent. If the Health Insurance is reasonably available at  
17 a reasonable cost to the Parent, then the Court may order that the Child be covered  
18 under such Health Insurance;

19 (E) Include written findings of fact as to whether one or more of the Deviations  
20 allowed under this Code section are applicable, and if one or more such Deviations are  
21 applicable as determined by the Court or the jury, the written findings of fact shall  
22 further set forth:

23 (i) The reasons the Court or the jury deviated from the Presumptive Amount of Child  
24 Support;

25 (ii) The amount of child support that would have been required under this Code  
26 section if the Presumptive Amount of Child Support had not been rebutted; and

27 (iii) A finding that states how the Court's or the jury's application of the child  
28 support guidelines would be unjust or inappropriate considering the relative ability of  
29 each Parent to provide support and how the best interest of the Child who is subject  
30 to the child support determination is served by Deviation from the Presumptive  
31 Amount of Child Support;

32 (F) Specify the amount of the Noncustodial Parent's parenting time as set forth in the  
33 order of visitation; and

34 (G) Specify the percentage of Uninsured Health Care Expenses for which each Parent  
35 shall be responsible.

1 (3) When child support is ordered, the party who is required to pay the child support shall  
 2 not be liable to third persons for necessities furnished to the Child embraced in the  
 3 judgment or decree. In all cases, the parties shall submit to the Court their Worksheets  
 4 and schedules and the presence or absence of other factors to be considered by the Court  
 5 pursuant to the provisions of this Code section.

6 (4) In any case in which the Gross Income of the Custodial Parent and the Noncustodial  
 7 Parent is determined by a jury, the Court shall charge the provisions of this Code section  
 8 applicable to the determination of Gross Income. The jury shall be required to return a  
 9 special interrogatory determining Gross Income. Based upon the jury's verdict as to  
 10 Gross Income, the Court shall determine the Presumptive Amount of Child Support in  
 11 accordance with the provisions of this Code section. The Court shall inform the jury of  
 12 the Presumptive Amount of Child Support and the identity of the Custodial and  
 13 Noncustodial Parents. In the final instructions to the jury, the Court shall charge the  
 14 provisions of this Code section applicable to the determination of Deviations and the jury  
 15 shall be required to return a special interrogatory as to Deviations and the final award of  
 16 child support. The Court shall include its findings and the jury's verdict on the Child  
 17 Support Worksheet in accordance with this Code section and Code Section 19-5-12.

18 (5) Nothing contained within this Code section shall prevent the parties from entering  
 19 into an enforceable agreement contrary to the Presumptive Amount of Child Support  
 20 which may be made the order of the Court pursuant to review by the Court of the  
 21 adequacy of the child support amounts negotiated by the parties, including the provision  
 22 for medical expenses and Health Insurance; provided, however, that if the agreement  
 23 negotiated by the parties does not comply with the provisions contained in this Code  
 24 section and does not contain findings of fact as required to support a Deviation, the Court  
 25 shall reject such agreement.

26 (6) In any case filed pursuant to Chapter 11 of this title, relating to the 'Child Support  
 27 Recovery Act,' the 'Uniform Reciprocal Enforcement of Support Act,' or the 'Uniform  
 28 Interstate Family Support Act,' the Court shall make all determinations of fact, including  
 29 Gross Income and Deviations, and a jury shall not hear any issue related to such cases.

30 (d) *Nature of guidelines; Court's discretion.* In the event of a hearing or trial on the issue  
 31 of child support, the guidelines enumerated in this Code section are intended by the  
 32 General Assembly to be guidelines only and any Court so applying these guidelines shall  
 33 not abrogate its responsibility in making the final determination of child support based on  
 34 the evidence presented to it at the time of the hearing or trial.

35 (e) *Duration of child support responsibility.* The duty to provide support for a minor Child  
 36 shall continue until the Child reaches the age of majority, dies, marries, or becomes

1 emancipated, whichever first occurs; provided, however, that, in any temporary, final, or  
2 modified order for child support with respect to any proceeding for divorce, separate  
3 maintenance, legitimacy, or paternity entered on or after July 1, 1992, the Court, in the  
4 exercise of sound discretion, may direct either or both Parents to provide financial  
5 assistance to a Child who has not previously married or become emancipated, who is  
6 enrolled in and attending a secondary school, and who has attained the age of majority  
7 before completing his or her secondary school education, provided that such financial  
8 assistance shall not be required after a Child attains 20 years of age. The provisions for  
9 child support provided in this subsection may be enforced by either Parent, by any  
10 Nonparent Custodian, by a guardian appointed to receive child support for the Child for  
11 whose benefit the child support is ordered, or by the Child for whose benefit the child  
12 support is ordered.

13 (f) *Gross Income*.

14 (1) INCLUSION TO GROSS INCOME.

15 (A) *ATTRIBUTABLE INCOME*. Gross Income of each Parent shall be determined in the  
16 process of setting the Presumptive Amount of Child Support and shall include all  
17 income from any source, before deductions for taxes and other deductions such as  
18 Preexisting Orders for child support and credits for other Qualified Children, whether  
19 earned or unearned, and includes, but is not limited to, the following:

- 20 (i) Salaries;
- 21 (ii) Commissions, fees, and tips;
- 22 (iii) Income from self-employment;
- 23 (iv) Bonuses;
- 24 (v) Overtime payments;
- 25 (vi) Severance pay;
- 26 (vii) Recurring income from pensions or retirement plans including, but not limited  
27 to, Veterans' Administration, Railroad Retirement Board, Keoghs, and individual  
28 retirement accounts;
- 29 (viii) Interest income;
- 30 (ix) Dividend income;
- 31 (x) Trust income;
- 32 (xi) Income from annuities;
- 33 (xii) Capital gains;
- 34 (xiii) Disability or retirement benefits that are received from the Social Security  
35 Administration pursuant to Title II of the federal Social Security Act;
- 36 (xiv) Workers' compensation benefits, whether temporary or permanent;

- 1 (xv) Unemployment insurance benefits;
- 2 (xvi) Judgments recovered for personal injuries and awards from other civil actions;
- 3 (xvii) Gifts that consist of cash or other liquid instruments, or which can be converted
- 4 to cash;
- 5 (xviii) Prizes;
- 6 (xix) Lottery winnings;
- 7 (xx) Alimony or maintenance received from persons other than parties to the
- 8 proceeding before the Court; and
- 9 (xxi) Assets which are used for the support of the family.

10 (B) *SELF-EMPLOYMENT INCOME*. Income from self-employment includes income from,  
 11 but not limited to, business operations, work as an independent contractor or consultant,  
 12 sales of goods or services, and rental properties, less ordinary and reasonable expenses  
 13 necessary to produce such income. Income from self-employment, rent, royalties,  
 14 proprietorship of a business, or joint ownership of a partnership, limited liability  
 15 company, or closely held corporation is defined as gross receipts minus ordinary and  
 16 necessary expenses required for self-employment or business operations. Ordinary and  
 17 reasonable expenses of self-employment or business operations necessary to produce  
 18 income do not include:

- 19 (i) Excessive promotional, travel, vehicle, or personal living expenses, depreciation
- 20 on equipment, or costs of operation of home offices; or
- 21 (ii) Amounts allowable by the Internal Revenue Service for the accelerated
- 22 component of depreciation expenses, investment tax credits, or any other business
- 23 expenses determined by the Court or the jury to be inappropriate for determining
- 24 Gross Income.

25 In general, income and expenses from self-employment or operation of a business  
 26 should be carefully reviewed by the Court or the jury to determine an appropriate level  
 27 of Gross Income available to the Parent to satisfy a child support obligation. Generally,  
 28 this amount will differ from a determination of business income for tax purposes.

29 (C) *FRINGE BENEFITS*. Fringe benefits for inclusion as income or 'in kind' remuneration  
 30 received by a Parent in the course of employment, or operation of a trade or business,  
 31 shall be counted as income if the benefits significantly reduce personal living expenses.  
 32 Such fringe benefits might include, but are not limited to, use of a company car,  
 33 housing, or room and board. Basic allowance for housing and subsistence and variable  
 34 housing allowances for members of the armed services shall be considered income for  
 35 the purposes of determining child support. Fringe benefits do not include employee  
 36 benefits that are typically added to the salary, wage, or other compensation that a

1 Parent may receive as a standard added benefit, including, but not limited to, employer  
 2 paid portions of Health Insurance premiums or employer contributions to a retirement  
 3 or pension plan.

4 (D) *VARIABLE INCOME*. Variable income such as commissions, bonuses, overtime pay,  
 5 and dividends shall be averaged by the Court or the jury over a reasonable period of  
 6 time consistent with the circumstances of the case and added to a Parent's fixed salary  
 7 or wages to determine Gross Income. When income is received on an irregular,  
 8 nonrecurring, or one-time basis, the Court or the jury may, but is not required to,  
 9 average or prorate the income over a reasonable specified period of time or require the  
 10 Parent to pay as a one-time support amount a percentage of his or her nonrecurring  
 11 income, taking into consideration the percentage of recurring income of that Parent.

12 (2) EXCLUSIONS FROM GROSS INCOME. Excluded from Gross Income are the following:

13 (A) Child support payments received by either Parent for the benefit of a Child of  
 14 another relationship;

15 (B) Benefits received from means-tested public assistance programs such as, but not  
 16 limited to:

17 (i) PeachCare for Kids Program, temporary assistance for needy families, or similar  
 18 programs in other states or territories under Title IV-A of the federal Social Security  
 19 Act;

20 (ii) Food stamps or the value of food assistance provided by way of electronic  
 21 benefits transfer procedures by the Department of Human Resources;

22 (iii) Supplemental security income received under Title XVI of the federal Social  
 23 Security Act;

24 (iv) Benefits received under Section 402(d) of the federal Social Security Act for  
 25 disabled adult children of deceased disabled workers; and

26 (v) Low income heating and energy assistance program payments; and

27 (C) A Nonparent Custodian's Gross Income.

28 (3) SOCIAL SECURITY BENEFITS.

29 (A) Benefits received under Title II of the federal Social Security Act by a Child on the  
 30 obligor's account shall be counted as child support payments and shall be applied  
 31 against the Final Child Support Order to be paid by the obligor for the Child.

32 (B) After calculating the obligor's monthly Gross Income, including the countable  
 33 Social Security benefits as specified in division (1)(A)(xiii) of this subsection, and after  
 34 calculating the amount of child support, if the Presumptive Amount of Child Support  
 35 is greater than the Social Security benefits paid on behalf of the Child on the obligor's

1 account, the obligor shall be required to pay the amount exceeding the Social Security  
2 benefit as part of the Final Child Support Order in the case.

3 (C) After calculating the obligor's monthly Gross Income, including the countable  
4 Social Security benefits as specified in division (1)(A)(xiii) of this subsection, and after  
5 calculating the amount of child support, if the Presumptive Amount of Child Support  
6 is equal to or less than the Social Security benefits paid to the Nonparent Custodian or  
7 Custodial Parent on behalf of the Child on the obligor's account, the child support  
8 responsibility of that Parent is met and no further child support shall be paid.

9 (D) Any benefit amounts under Title II of the federal Social Security Act as determined  
10 by the Social Security Administration sent to the Nonparent Custodian or Custodial  
11 Parent by the Social Security Administration for the Child's benefit which are greater  
12 than the Final Child Support Order shall be retained by the Nonparent Custodian or  
13 Custodial Parent for the Child's benefit and shall not be used as a reason for decreasing  
14 the Final Child Support Order or reducing arrearages.

15 (E) The Court shall make a written finding of fact in the Final Child Support Order  
16 regarding the use of Social Security benefits in the calculation of the child support.

17 (4) RELIABLE EVIDENCE OF INCOME.

18 (A) *IMPUTED INCOME*. When establishing the amount of child support, if a Parent fails  
19 to produce reliable evidence of income, such as tax returns for prior years, check stubs,  
20 or other information for determining current ability to pay child support or ability to pay  
21 child support in prior years, and the Court or the jury has no other reliable evidence of  
22 the Parent's income or income potential, Gross Income for the current year shall be  
23 determined by imputing Gross Income based on a 40 hour workweek at minimum wage.

24 (B) *MODIFICATION*. When cases with established orders are reviewed for modification  
25 and a Parent fails to produce reliable evidence of income, such as tax returns for prior  
26 years, check stubs, or other information for determining current ability to pay child  
27 support or ability to pay child support in prior years, and the Court has no other reliable  
28 evidence of that Parent's income or income potential, the Court may enter an order to  
29 increase the child support of the Parent failing or refusing to produce evidence of  
30 income by an increment of at least 10 percent per year of that Parent's pro rata share of  
31 the Basic Child Support Obligation for each year since the Final Child Support Order  
32 was entered or last modified.

33 (C) *REHEARING*. If income is imputed pursuant to subparagraph (A) of this paragraph,  
34 the party believing the income of the other party is higher than the amount imputed may  
35 provide within 90 days, upon motion to the Court, evidence necessary to determine the  
36 appropriate amount of child support based upon reliable evidence. A hearing shall be

1 scheduled after the motion is filed. The Court may increase, decrease, or the amount  
 2 of current child support may remain the same from the date of filing of either Parent's  
 3 initial filing or motion for reconsideration. While the motion for reconsideration is  
 4 pending, the obligor shall be responsible for the amount of child support originally  
 5 ordered. Arrearages entered in the original child support order based upon imputed  
 6 income shall not be forgiven. When there is reliable evidence to support a motion for  
 7 reconsideration of the amount of income imputed, the party shall not be required to  
 8 demonstrate the existence of a significant variance or other such factors required for  
 9 modification of an order pursuant to subsection (k) of this Code section.

10 (D) *WILLFUL OR VOLUNTARY UNEMPLOYMENT OR UNDEREMPLOYMENT.* In determining  
 11 whether a Parent is willfully or voluntarily unemployed or underemployed, the Court  
 12 or the jury shall ascertain the reasons for the Parent's occupational choices and assess  
 13 the reasonableness of these choices in light of the Parent's responsibility to support his  
 14 or her Child and whether such choices benefit the Child. A determination of willful or  
 15 voluntary unemployment or underemployment shall not be limited to occupational  
 16 choices motivated only by an intent to avoid or reduce the payment of child support but  
 17 can be based on any intentional choice or act that affects a Parent's income. In  
 18 determining willful or voluntary unemployment or underemployment, the Court may  
 19 examine whether there is a substantial likelihood that the Parent could, with reasonable  
 20 effort, apply his or her education, skills, or training to produce income. Specific factors  
 21 for the Court to consider when determining willful or voluntary unemployment or  
 22 underemployment include, but are not limited to:

- 23 (i) The Parent's past and present employment;
- 24 (ii) The Parent's education and training;
- 25 (iii) Whether unemployment or underemployment for the purpose of pursuing  
 26 additional training or education is reasonable in light of the Parent's responsibility to  
 27 support his or her Child and, to this end, whether the training or education may  
 28 ultimately benefit the Child in the case immediately under consideration by increasing  
 29 the Parent's level of support for that Child in the future;
- 30 (iv) A Parent's ownership of valuable assets and resources, such as an expensive  
 31 home or automobile, that appear inappropriate or unreasonable for the income  
 32 claimed by the Parent;
- 33 (v) The Parent's own health and ability to work outside the home; and
- 34 (vi) The Parent's role as caretaker of a Child of that Parent, a disabled or seriously  
 35 ill Child of that Parent, or a disabled or seriously ill adult Child of that Parent, or any  
 36 other disabled or seriously ill relative for whom that Parent has assumed the role of

1 caretaker, which eliminates or substantially reduces the Parent's ability to work  
 2 outside the home, and the need of that Parent to continue in the role of caretaker in  
 3 the future. When considering the income potential of a Parent whose work experience  
 4 is limited due to the caretaker role of that Parent, the Court shall consider the  
 5 following factors:

6 (I) Whether the Parent acted in the role of full-time caretaker immediately prior to  
 7 separation by the married parties or prior to the divorce or annulment of the  
 8 marriage or dissolution of another relationship in which the Parent was a full-time  
 9 caretaker;

10 (II) The length of time the Parent staying at home has remained out of the  
 11 workforce for this purpose;

12 (III) The Parent's education, training, and ability to work; and

13 (IV) Whether the Parent is caring for a Child who is four years of age or younger.

14 If the Court or the jury determines that a Parent is willfully or voluntarily  
 15 unemployed or underemployed, child support shall be calculated based on a  
 16 determination of earning capacity, as evidenced by educational level or previous  
 17 work experience. In the absence of any other reliable evidence, income may be  
 18 imputed to the Parent pursuant to a determination that Gross Income for the current  
 19 year is based on a 40 hour workweek at minimum wage. A determination of willful  
 20 and voluntary unemployment or underemployment shall not be made when an  
 21 individual is activated from the National Guard or other armed forces unit or enlists  
 22 or is drafted for full-time service in the armed forces of the United States.

23 (5) ADJUSTMENTS TO GROSS INCOME.

24 (A) *SELF-EMPLOYMENT*. One-half of the self-employment and Medicare taxes shall be  
 25 calculated as follows:

26 (i) Six and one-quarter percent of self-employment income up to the maximum  
 27 amount to which federal old age, survivors, and disability insurance (OASDI) applies;  
 28 plus

29 (ii) One and forty-five one-hundredths of a percent of self-employment income for  
 30 Medicare

31 and this amount shall be deducted from a self-employed Parent's monthly Gross  
 32 Income.

33 (B) *PREEXISTING ORDERS*. An adjustment to the Parent's monthly Gross Income shall  
 34 be made on the Child Support Schedule B – Adjusted Income for current Preexisting  
 35 Orders actually being paid under an order of support for a period of not less than 12  
 36 consecutive months immediately prior to the date of the hearing or such period that an

1 order has been in effect if less than 12 months prior to the date of the hearing before the  
2 Court to set, modify, or enforce child support.

3 (i) In calculating the adjustment for Preexisting Orders, the Court shall include only  
4 those Preexisting Orders where the date of entry of the initial support order precedes  
5 the date of entry of the initial order in the case immediately under consideration;

6 (ii) The priority for Preexisting Orders shall be determined by the date of the initial  
7 order in each case. Subsequent modifications of the initial support order shall not  
8 affect the priority position established by the date of the initial order. In any  
9 modification proceeding, the Court rendering the decision shall make a specific  
10 finding of the date of the initial order of the case;

11 (iii) Adjustments shall be allowed for current preexisting support only to the extent  
12 that the payments are actually being paid as evidenced by documentation including,  
13 but not limited to, payment history from a court clerk, a IV-D agency, as defined in  
14 Code Section 19-6-31, the Child Support Enforcement Agency's computer data base,  
15 the child support payment history, or canceled checks or other written proof of  
16 payments paid directly to the other Parent. The maximum credit allowed for a  
17 Preexisting Order is an average of the amount of current support actually paid under  
18 the Preexisting Order over the past 12 months prior to the hearing date;

19 (iv) All Preexisting Orders shall be entered on the Child Support Schedule  
20 B – Adjusted Income for the purpose of calculating the total amount of the credit to  
21 be included on the Child Support Worksheet; and

22 (v) Payments being made by a Parent on any arrearages shall not be considered  
23 payments on Preexisting Orders or subsequent orders and shall not be used as a basis  
24 for reducing Gross Income.

25 (C) *THEORETICAL CHILD SUPPORT ORDERS.* In addition to the adjustments to monthly  
26 Gross Income for self-employment taxes provided in subparagraph (A) of this  
27 paragraph and for Preexisting Orders provided in subparagraph (B) of this paragraph,  
28 credits for either Parent's other Qualified Child living in the Parent's home for whom  
29 the Parent owes a legal duty of support may be considered by the Court for the purpose  
30 of reducing the Parent's Gross Income. To consider a Parent's other Qualified Children  
31 for determining the Theoretical Child Support Order, a Parent shall present  
32 documentary evidence of the Parent-Child relationship to the Court. Adjustments to  
33 income pursuant to this paragraph may be considered in such circumstances in which  
34 the failure to consider a Qualified Child would cause substantial hardship to the Parent;  
35 provided, however, that such consideration of an adjustment shall be based upon the  
36 best interest of the Child for whom child support is being awarded. If the Court, in its

1 discretion, decides to apply the Qualified Child adjustment, the Basic Child Support  
 2 Obligation of the Parent for the number of other Qualified Children living with such  
 3 Parent shall be determined based upon that Parent's monthly Gross Income. Except for  
 4 self-employment taxes paid, no other amounts shall be subtracted from the Parent's  
 5 monthly Gross Income when calculating a Theoretical Child Support Order under this  
 6 subparagraph. The Basic Child Support Obligation for such Parent shall be multiplied  
 7 by 75 percent and the resulting amount shall be subtracted from such Parent's monthly  
 8 Gross Income and entered on the Child Support Schedule B – Adjusted Income.

9 (D) *PRIORITY OF ADJUSTMENTS.* In multiple family situations, the adjustments to a  
 10 Parent's monthly Gross Income shall be calculated in the following order:

- 11 (i) Preexisting Orders according to the date of the initial order; and
- 12 (ii) After applying the deductions on the Child Support Schedule B – Adjusted  
 13 Income for Preexisting Orders, if any, in subparagraph (A) of paragraph (4) of this  
 14 subsection, any credit for a Parent's other Qualified Children may be considered using  
 15 the procedure set forth in subparagraph (B) of this paragraph.

16 (g) *Parenting Time Adjustment.* The Court or the jury may deviate from the Presumptive  
 17 Amount of Child Support as set forth in subparagraph (i)(2)(K) of this Code section.

18 (h) *Adjusted support obligation.* The Child Support Obligation Table does not include  
 19 the cost of the Parent's Work Related Child Care Costs, Health Insurance premiums, or  
 20 Uninsured Health Care Expenses. The additional expenses for the Child's Health  
 21 Insurance premium and Work Related Child Care Costs shall be included in the  
 22 calculations to determine child support. A Nonparent Custodian's expenses for Work  
 23 Related Child Care Costs and Health Insurance premiums shall be taken into account  
 24 when establishing a Final Child Support Order.

25 (1) WORK RELATED CHILD CARE COSTS.

26 (A) Work Related Child Care Costs necessary for the Parent's employment, education,  
 27 or vocational training that are determined by the Court to be appropriate, and that are  
 28 appropriate to the Parents' financial abilities and to the lifestyle of the Child if the  
 29 Parents and Child were living together, shall be averaged for a monthly amount and  
 30 entered on the Child Support Worksheet in the column of the Parent initially paying the  
 31 expense. Work Related Child Care Costs of a Nonparent Custodian shall be considered  
 32 when determining the amount of this expense.

33 (B) If a child care subsidy is being provided pursuant to a means-tested public  
 34 assistance program, only the amount of the child care expense actually paid by either  
 35 Parent or a Nonparent Custodian shall be included in the calculation.

1 (C) If either Parent is the provider of child care services to the Child for whom support  
2 is being determined, the value of those services shall not be an adjustment to the Basic  
3 Child Support Obligation when calculating the support award.

4 (D) If child care is provided without charge to the Parent, the value of these services  
5 shall not be an adjustment to the Basic Child Support Obligation. If child care is or will  
6 be provided by a person who is paid for his or her services, proof of actual cost or  
7 payment shall be shown to the Court before the Court includes such payment in its  
8 consideration.

9 (E) The amount of Work Related Child Care Costs shall be determined and added as  
10 an adjustment to the Basic Child Support Obligation as 'additional expenses' whether  
11 paid directly by the Parent or through a payroll deduction.

12 (F) The total amount of Work Related Child Care Costs shall be divided between the  
13 Parents pro rata to determine the Presumptive Amount of Child Support and shall be  
14 included in the Worksheet and written order of the Court.

15 (2) COST OF HEALTH INSURANCE PREMIUMS.

16 (A)(i) The amount that is, or will be, paid by a Parent for Health Insurance for the  
17 Child for whom support is being determined shall be an adjustment to the Basic Child  
18 Support Obligation and prorated between the Parents based upon their respective  
19 incomes. Payments made by a Parent's employer for Health Insurance and not  
20 deducted from the Parent's wages shall not be included. When a Child for whom  
21 support is being determined is covered by a family policy, only the Health Insurance  
22 premium actually attributable to that Child shall be added.

23 (ii) The amount of the cost for the Child's Health Insurance premium shall be  
24 determined and added as an adjustment to the Basic Child Support Obligation as  
25 'additional expenses' whether paid directly by the Parent or through a payroll  
26 deduction.

27 (iii) The total amount of the cost for the Child's Health Insurance premium shall be  
28 divided between the Parents pro rata to determine the total Presumptive Amount of  
29 Child Support and shall be included in the Child Support Schedule D – Additional  
30 Expenses and written order of the Court together with the amount of the Basic Child  
31 Support Obligation.

32 (B)(i) If Health Insurance that provides for the health care needs of the Child can be  
33 obtained by a Parent at reasonable cost, then an amount to cover the cost of the  
34 premium shall be added as an adjustment to the Basic Child Support Obligation. A  
35 Health Insurance premium paid by a Nonparent Custodian shall be included when  
36 determining the amount of Health Insurance expense. In determining the amount to

1 be added to the order for the Health Insurance cost, only the amount of the Health  
 2 Insurance cost attributable to the Child who is the subject of the order shall be  
 3 included.

4 (ii) If coverage is applicable to other persons and the amount of the Health Insurance  
 5 premium attributable to the Child who is the subject of the current action for support  
 6 is not verifiable, the total cost to the Parent paying the premium shall be prorated by  
 7 the number of persons covered so that only the cost attributable to the Child who is  
 8 the subject of the order under consideration is included. The amount of Health  
 9 Insurance premium shall be determined by dividing the total amount of the insurance  
 10 premium by the number of persons covered by the insurance policy and multiplying  
 11 the resulting amount by the number of children covered by the insurance policy. The  
 12 monthly cost of Health Insurance premium shall be entered on the Child Support  
 13 Schedule D – Additional Expenses in the column of the Parent paying the premium.

14 (iii) Eligibility for or enrollment of the Child in Medicaid or PeachCare for Kids  
 15 Program shall not satisfy the requirement that the Final Child Support Order provide  
 16 for the Child's health care needs. Health coverage through PeachCare for Kids  
 17 Program and Medicaid shall not prevent a Court from ordering either or both Parents  
 18 to obtain other Health Insurance.

19 (3) UNINSURED HEALTH CARE EXPENSES.

20 (A) The Child's Uninsured Health Care Expenses shall be the financial responsibility  
 21 of both Parents. The Final Child Support Order shall include provisions for payment  
 22 of the Uninsured Health Care Expenses; provided, however, that the Uninsured Health  
 23 Care Expenses shall not be used for the purpose of calculating the amount of child  
 24 support. The Parents shall divide the Uninsured Health Care Expenses pro rata, unless  
 25 otherwise specifically ordered by the Court.

26 (B) If a Parent fails to pay his or her pro rata share of the Child's Uninsured Health  
 27 Care Expenses, as specified in the Final Child Support Order, within a reasonable time  
 28 after receipt of evidence documenting the uninsured portion of the expense:

29 (i) The other Parent or the Nonparent Custodian may enforce payment of the expense  
 30 by any means permitted by law; or

31 (ii) The Child Support Enforcement Agency shall pursue enforcement of payment of  
 32 such unpaid expenses only if the unpaid expenses have been reduced to a judgment  
 33 in a sum certain amount.

34 (i) *Grounds for Deviation.*

35 (1) GENERAL PRINCIPLES.

1 (A) The amount of child support established by this Code section and the Presumptive  
 2 Amount of Child Support are rebuttable and the Court or the jury may deviate from the  
 3 Presumptive Amount of Child Support in compliance with this subsection. In deviating  
 4 from the Presumptive Amount of Child Support, primary consideration shall be given  
 5 to the best interest of the Child for whom support under this Code section is being  
 6 determined. A Nonparent Custodian's expenses may be the basis for a Deviation.

7 (B) When ordering a Deviation from the Presumptive Amount of Child Support, the  
 8 Court or the jury shall consider all available income of the Parents and shall make  
 9 written findings or special interrogatory findings that an amount of child support other  
 10 than the amount calculated is reasonably necessary to provide for the needs of the Child  
 11 for whom child support is being determined and the order or special interrogatory shall  
 12 state:

- 13 (i) The reasons for the Deviation from the Presumptive Amount of Child Support;
- 14 (ii) The amount of child support that would have been required under this Code  
 15 section if the Presumptive Amount of Child Support had not been rebutted; and
- 16 (iii) How, in its determination:

17 (I) Application of the Presumptive Amount of Child Support would be unjust or  
 18 inappropriate; and

19 (II) The best interest of the Child for whom support is being determined will be  
 20 served by Deviation from the Presumptive Amount of Child Support.

21 (C) No Deviation in the Presumptive Amount of Child Support shall be made which  
 22 seriously impairs the ability of the Custodial Parent to maintain minimally adequate  
 23 housing, food, and clothing for the Child being supported by the order and to provide  
 24 other basic necessities, as determined by the Court or the jury.

25 (2) SPECIFIC DEVIATIONS.

26 (A) *HIGH INCOME*. For purposes of this subparagraph, Parents are considered to be  
 27 high-income Parents if their Combined Adjusted Income exceeds \$30,000.00 per  
 28 month. For high-income Parents, the Court shall set the Basic Child Support Obligation  
 29 at the highest amount allowed by the Child Support Obligation Table but the Court or  
 30 the jury may consider upward Deviation to attain an appropriate award of child support  
 31 for high-income Parents which is consistent with the best interest of the Child.

32 (B) *LOW INCOME*. For purposes of this subparagraph, 'low income person' means a  
 33 Parent whose annual Gross Income is at or below \$1,850.00 per month.

- 34 (i) If the Noncustodial Parent is a low income person and requests a Deviation on  
 35 such basis, the Court or the jury shall determine if the Noncustodial Parent will be  
 36 financially able to pay the child support order and maintain at least a minimum

1 standard of living by calculating a self-support reserve as set forth in division (ii) of  
2 this subparagraph. The Court or the jury shall take into account all nonexcluded  
3 sources of income available to each Parent and all reasonable expenses of each Parent,  
4 ensuring that such expenses are actually paid by the Parent and are clearly justified  
5 expenses. The Court or the jury shall also consider the financial impact that a  
6 reduction in the amount of child support paid to the Custodial Parent would have on  
7 the Custodial Parent's household. Under no circumstances shall the amount of child  
8 support awarded to the Custodial Parent impair the ability of the Custodial Parent to  
9 maintain minimally adequate housing, food, and clothing and provide for other basic  
10 necessities for the child being supported by the court order.

11 (ii) To calculate the self-support reserve for the Noncustodial Parent, the Court or the  
12 jury shall deduct \$900.00 from the Noncustodial Parent's Adjusted Income. If the  
13 resulting amount is less than the Noncustodial Parent's pro rata responsibility of the  
14 Presumptive Amount of Child Support, the Court or the jury may deviate from the  
15 amount of support provided for in the Child Support Obligation Table to the resulting  
16 amount. If the child support award amount would be less than \$75.00, then the  
17 minimum child support order amount shall be \$75.00.

18 (iii) If the Custodial Parent is a low income person, the Court or the jury shall  
19 subtract \$900.00 from the Custodial Parent's Adjusted Income. If the resulting  
20 amount is less than the Custodial Parent's pro rata responsibility of the Presumptive  
21 Amount of Child Support, the Court or the jury shall not deviate from the amount of  
22 support required to be paid by the Noncustodial Parent as provided for in the Child  
23 Support Obligation Table.

24 (iv) The self-support reserve calculation described in this subparagraph shall apply  
25 only to the current child support amount and shall not prohibit an additional amount  
26 being ordered to reduce an obligor's arrears.

27 (v) The Court shall make a written finding in its order or the jury shall find by special  
28 interrogatory that the low income Deviation from the Presumptive Amount of Child  
29 Support is clearly justified based upon the considerations and calculations described  
30 in this subparagraph.

31 (C) *OTHER HEALTH-RELATED INSURANCE*. If the Court or the jury finds that either Parent  
32 has vision or dental insurance available at a reasonable cost for the Child, the Court  
33 may deviate from the Presumptive Amount of Child Support for the cost of such  
34 insurance.

35 (D) *LIFE INSURANCE*. In accordance with Code Section 19-6-34, if the Court or the jury  
36 finds that either Parent has purchased life insurance on the life of either Parent or the

1 lives of both Parents for the benefit of the Child, the Court may deviate from the  
2 Presumptive Amount of Child Support for the cost of such insurance by either adding  
3 or subtracting the amount of the premium.

4 (E) *CHILD AND DEPENDENT CARE TAX CREDIT*. If the Court or the jury finds that one of  
5 the Parents is entitled to the Child and Dependent Care Tax Credit, the Court or the jury  
6 may deviate from the Presumptive Amount of Child Support in consideration of such  
7 credit.

8 (F) *TRAVEL EXPENSES*. If court ordered visitation related travel expenses are substantial  
9 due to the distance between the Parents, the Court may order the allocation of such  
10 costs or the jury may by a finding in its special interrogatory allocate such costs by  
11 Deviation from the Presumptive Amount of Child Support, taking into consideration  
12 the circumstances of the respective Parents as well as which Parent moved and the  
13 reason for such move.

14 (G) *ALIMONY*. Actual payments of alimony shall not be considered as a deduction from  
15 Gross Income but may be considered as a Deviation from the Presumptive Amount of  
16 Child Support. If the Court or the jury considers the actual payment of alimony, the  
17 Court shall make a written finding of such consideration or the jury in its special  
18 interrogatory of such consideration as a basis for Deviation from the Presumptive  
19 Amount of Child Support.

20 (H) *MORTGAGE*. If the Noncustodial Parent is providing shelter, such as paying the  
21 mortgage of the home, or has provided a home at no cost to the Custodial Parent in  
22 which the Child resides, the Court or the jury may allocate such costs or an amount  
23 equivalent to such costs by Deviation from the Presumptive Amount of Child Support,  
24 taking into consideration the circumstances of the respective Parents and the best  
25 interest of the Child.

26 (I) *PERMANENCY PLAN OR FOSTER CARE PLAN*. In cases where the Child is in the legal  
27 custody of the Department of Human Resources, the child protection or foster care  
28 agency of another state or territory, or any other child-caring entity, public or private,  
29 the Court or the jury may consider a Deviation from the Presumptive Amount of Child  
30 Support if the Deviation will assist in accomplishing a permanency plan or foster care  
31 plan for the Child that has a goal of returning the Child to the Parent or Parents and the  
32 Parent's need to establish an adequate household or to otherwise adequately prepare  
33 herself or himself for the return of the Child clearly justifies a Deviation for this  
34 purpose.

35 (J) *EXTRAORDINARY EXPENSES*. The Child Support Obligation Table includes average  
36 child rearing expenditures for families given the Parents' Combined Adjusted Income

1 and number of children. Extraordinary expenses are in excess of average amounts  
2 estimated in the Child Support Obligation Table and are highly variable among  
3 families. Extraordinary expenses shall be considered on a case-by-case basis in the  
4 calculation of support and may form the basis for Deviation from the Presumptive  
5 Amount of Child Support so that the actual amount of the expense is considered in the  
6 calculation of the Final Child Support Order for only those families actually incurring  
7 the expense. Extraordinary expenses shall be prorated between the Parents.

8 (i) *Extraordinary educational expenses.* Extraordinary educational expenses may be  
9 a basis for Deviation from the Presumptive Amount of Child Support. Extraordinary  
10 educational expenses include, but are not limited to, tuition, room and board, lab fees,  
11 books, fees, and other reasonable and necessary expenses associated with special  
12 needs education or private elementary and secondary schooling that are appropriate  
13 to the Parent's financial abilities and to the lifestyle of the Child if the Parents and the  
14 Child were living together.

15 (I) In determining the amount of Deviation for extraordinary educational expenses,  
16 scholarships, grants, stipends, and other cost-reducing programs received by or on  
17 behalf of the Child shall be considered; and

18 (II) If a Deviation is allowed for extraordinary educational expenses, a monthly  
19 average of the extraordinary educational expenses shall be based on evidence of  
20 prior or anticipated expenses and entered on the Child Support Schedule  
21 E – Deviations.

22 (ii) *Special expenses incurred for child rearing.* Special expenses incurred for child  
23 rearing, including, but not limited to, quantifiable expense variations related to the  
24 food, clothing, and hygiene costs of children at different age levels, may be a basis for  
25 a Deviation from the Presumptive Amount of Child Support. Such expenses include,  
26 but are not limited to, summer camp; music or art lessons; travel; school sponsored  
27 extracurricular activities, such as band, clubs, and athletics; and other activities  
28 intended to enhance the athletic, social, or cultural development of a Child but not  
29 otherwise required to be used in calculating the Presumptive Amount of Child  
30 Support as are Health Insurance premiums and Work Related Child Care Costs. A  
31 portion of the Basic Child Support Obligation is intended to cover average amounts  
32 of special expenses incurred in the rearing of a Child. In order to determine if a  
33 Deviation for special expenses is warranted, the Court or the jury shall consider the  
34 full amount of the special expenses as described in this division; and when these  
35 special expenses exceed 7 percent of the Basic Child Support Obligation, then the

1 additional amount of special expenses shall be considered as a Deviation to cover the  
2 full amount of the special expenses.

3 (iii) *Extraordinary medical expenses.* In instances of extreme economic hardship  
4 involving extraordinary medical expenses not covered by insurance, the Court or the  
5 jury may consider a Deviation from the Presumptive Amount of Child Support for  
6 extraordinary medical expenses. Such expenses may include, but are not limited to,  
7 extraordinary medical expenses of the Child, a Parent, or a Child of a Parent's current  
8 family; provided, however, that any such Deviation:

9 (I) Shall not act to leave a Child unsupported; and

10 (II) May be ordered for a specific period of time measured in months.

11 When extraordinary medical expenses are claimed, the Court or the jury shall consider  
12 the resources available for meeting such needs, including sources available from  
13 agencies and other adults.

14 (K) *PARENTING TIME.*

15 (i) The Child Support Obligation Table is based upon expenditures for a Child in  
16 intact households. The Court may order or the jury may find by special interrogatory  
17 a Deviation from the Presumptive Amount of Child Support when special  
18 circumstances make the Presumptive Amount of Child Support excessive or  
19 inadequate due to extended parenting time or when the Child resides with both  
20 Parents equally.

21 (ii) If the Court or the jury determines that a parenting time Deviation is applicable,  
22 then such Deviation shall be applied to the Noncustodial Parent's Basic Child Support  
23 Obligation.

24 (iii) In accordance with subsection (d) of Code Section 19-11-8, if any action or  
25 claim for parenting time is brought under this subparagraph, it shall be an action or  
26 claim solely between the Custodial Parent and the Noncustodial Parent, and not any  
27 third parties, including the Child Support Enforcement Agency.

28 (3) *NONSPECIFIC DEVIATIONS.* Deviation from the Presumptive Amount of Child  
29 Support may be appropriate for reasons in addition to those established under this  
30 subsection when the Court or the jury finds it is in the best interest of the Child. If the  
31 circumstances which supported the Deviation cease to exist, the Final Child Support  
32 Order may be modified as set forth in subsection (k) of this Code section to eliminate the  
33 Deviation.

34 (j) *Involuntary loss of income.*

35 (1) In the event a Parent suffers an involuntary termination of employment, has an  
36 extended involuntary loss of average weekly hours, is involved in an organized strike,

1 incurs a loss of health, or similar involuntary adversity resulting in a loss of income of 25  
2 percent or more, then the portion of child support attributable to lost income shall not  
3 accrue from the date of the service of the petition for modification, provided that service  
4 is made on the other Parent. It shall not be considered an involuntary termination of  
5 employment if the Parent has left the employer without good cause in connection with the  
6 Parent's most recent work.

7 (2) In the event a modification action is filed pursuant to this subsection, the Court shall  
8 make every effort to expedite hearing such action.

9 (3) The Court may, at its discretion, phase in the new child support award over a period  
10 of up to one year with the phasing in being largely evenly distributed with at least an  
11 initial immediate adjustment of not less than 25 percent of the difference and at least one  
12 intermediate adjustment prior to the final adjustment at the end of the phase-in period.  
13 in the new child support award over a period of up to two years with the phasing in being  
14 largely evenly distributed with at least an initial immediate adjustment of not less than 25  
15 percent of the difference and at least one intermediate adjustment prior to the final  
16 adjustment at the end of the phase-in period.

17 (k) *Modification.*

18 (1) Except as provided in paragraph (2) of this subsection, a Parent shall not have the  
19 right to petition for modification of the child support award regardless of the length of  
20 time since the establishment of the child support award unless there is a substantial  
21 change in either Parents' income and financial status or the needs of the Child.

22 (2) No petition to modify child support may be filed by either Parent within a period of  
23 two years from the date of the final order on a previous petition to modify by the same  
24 Parent except where:

25 (A) A Noncustodial Parent has failed to exercise the court ordered visitation;

26 (B) A Noncustodial Parent has exercised a greater amount of visitation than was  
27 provided in the court order; or

28 (C) The motion to modify is based upon an involuntary loss of income as set forth in  
29 subsection (j) of this Code section.

30 (3)(A) If there is a difference of at least 15 percent but less than 30 percent between  
31 a new award and a Georgia child support order entered prior to January 1, 2007, the  
32 Court may, at its discretion, phase in the new child support award over a period of up  
33 to one year with the phasing in being largely evenly distributed with at least an initial  
34 immediate adjustment of not less than 25 percent of the difference and at least one  
35 intermediate adjustment prior to the final adjustment at the end of the phase-in period.

1 (B) If there is a difference of 30 percent or more between a new award and a Georgia  
2 child support order entered prior to January 1, 2007, the Court may, at its discretion,  
3 phase in the new child support award over a period of up to two years with the phasing  
4 in being largely evenly distributed with at least an initial immediate adjustment of not  
5 less than 25 percent of the difference and at least one intermediate adjustment prior to  
6 the final adjustment at the end of the phase-in period.

7 (C) All IV-D case reviews and modifications shall proceed and be governed by Code  
8 Section 19-11-12. Subsequent changes to the Child Support Obligation Table shall be  
9 a reason to request a review for modification from the IV-D agency to the extent that  
10 such changes are consistent with the requirements of Code Section 19-11-12.

11 (4) A petition for modification shall be filed and returnable under the same rules of  
12 procedure applicable to divorce proceedings. A jury may be demanded on a petition for  
13 modification but the jury shall only be responsible for determining a Parent's Gross  
14 Income and any Deviations. In the hearing upon a petition for modification, testimony  
15 may be given and evidence introduced relative to the change of circumstances, income  
16 and financial status of either Parent, or in the needs of the Child. After hearing both  
17 parties and the evidence, the Court may modify and revise the previous judgment, in  
18 accordance with the changed circumstances, income and financial status of either Parent,  
19 or in the needs of the Child, if such change or changes are satisfactorily proven so as to  
20 warrant the modification and revision and such modification and revisions are in the  
21 Child's best interest. The Court shall enter a written order specifying the basis for the  
22 modification, if any, and shall include all of the information set forth in paragraph (2) of  
23 subsection (c) of this Code section.

24 (5) In proceedings for the modification of a child support award pursuant to the  
25 provisions of this Code section, the Court may award attorney's fees, costs, and expenses  
26 of litigation to the prevailing party as the interests of justice may require. Where a  
27 Custodial Parent prevails in an upward modification of child support based upon the  
28 Noncustodial Parent's failure to be available and willing to exercise court ordered  
29 visitation, reasonable and necessary attorney's fees and expenses of litigation shall be  
30 awarded to the Custodial Parent.

31 (1) *Split Parenting*. In cases of Split Parenting, a Worksheet shall be prepared separately  
32 for the Child for whom the father is the Custodial Parent and for the Child for whom the  
33 mother is the Custodial Parent, and that Worksheet shall be filed with the clerk of court.  
34 For each Split Parenting custodial situation, the Court shall determine:

- 35 (1) Which Parent is the obligor;
- 36 (2) The Presumptive Amount of Child Support;

(3) The actual award of child support, if different from the Presumptive Amount of Child Support;

(4) How and when the sum certain amount of child support owed shall be paid; and

(5) Any other child support responsibilities for each Parent.

(m) *Worksheets.*

(1) The Child Support Worksheet is used to record information necessary to determine and calculate child support. Schedules and Worksheets shall be prepared by the parties for purposes of calculating the amount of child support. Information from the schedules shall be entered on the Child Support Worksheet. The Child Support Worksheet and Schedule E shall be attached to the final court order or judgment, and any schedules completed by the parties shall be filed with the clerk of court.

(2) The Child Support Worksheet and schedules shall be promulgated by the Georgia Child Support Commission.

(n) *Child Support Obligation Table.* The Child Support Obligation Table shall be proposed by the Georgia Child Support Commission and shall be as codified in subsection (o) of this Code section.

(o) *Georgia Schedule of Basic Child Support Obligations.*

Georgia Schedule of Basic Child Support Obligations						
Combined Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$ 800.00	\$ 197.00	\$ 283.00	\$ 330.00	\$ 367.00	\$ 404.00	\$ 440.00
850.00	208.00	298.00	347.00	387.00	425.00	463.00
900.00	218.00	313.00	364.00	406.00	447.00	486.00
950.00	229.00	328.00	381.00	425.00	468.00	509.00
1,000.00	239.00	343.00	398.00	444.00	489.00	532.00
1,050.00	250.00	357.00	415.00	463.00	510.00	554.00
1,100.00	260.00	372.00	432.00	482.00	530.00	577.00
1,150.00	270.00	387.00	449.00	501.00	551.00	600.00
1,200.00	280.00	401.00	466.00	520.00	572.00	622.00
1,250.00	291.00	416.00	483.00	539.00	593.00	645.00
1,300.00	301.00	431.00	500.00	558.00	614.00	668.00
1,350.00	311.00	445.00	517.00	577.00	634.00	690.00
1,400.00	321.00	459.00	533.00	594.00	654.00	711.00
1,450.00	331.00	473.00	549.00	612.00	673.00	733.00

1	1,500.00	340.00	487.00	565.00	630.00	693.00	754.00
2	1,550.00	350.00	500.00	581.00	647.00	712.00	775.00
3	1,600.00	360.00	514.00	597.00	665.00	732.00	796.00
4	1,650.00	369.00	528.00	612.00	683.00	751.00	817.00
5	1,700.00	379.00	542.00	628.00	701.00	771.00	838.00
6	1,750.00	389.00	555.00	644.00	718.00	790.00	860.00
7	1,800.00	398.00	569.00	660.00	736.00	809.00	881.00
8	1,850.00	408.00	583.00	676.00	754.00	829.00	902.00
9	1,900.00	418.00	596.00	692.00	771.00	848.00	923.00
10	1,950.00	427.00	610.00	708.00	789.00	868.00	944.00
11	2,000.00	437.00	624.00	723.00	807.00	887.00	965.00
12	2,050.00	446.00	637.00	739.00	824.00	906.00	986.00
13	2,100.00	455.00	650.00	754.00	840.00	924.00	1,006.00
14	2,150.00	465.00	663.00	769.00	857.00	943.00	1,026.00
15	2,200.00	474.00	676.00	783.00	873.00	961.00	1,045.00
16	2,250.00	483.00	688.00	798.00	890.00	979.00	1,065.00
17	2,300.00	492.00	701.00	813.00	907.00	997.00	1,085.00
18	2,350.00	501.00	714.00	828.00	923.00	1,016.00	1,105.00
19	2,400.00	510.00	727.00	843.00	940.00	1,034.00	1,125.00
20	2,450.00	519.00	740.00	858.00	956.00	1,052.00	1,145.00
21	2,500.00	528.00	752.00	873.00	973.00	1,070.00	1,165.00
22	2,550.00	537.00	765.00	888.00	990.00	1,089.00	1,184.00
23	2,600.00	547.00	778.00	902.00	1,006.00	1,107.00	1,204.00
24	2,650.00	556.00	791.00	917.00	1,023.00	1,125.00	1,224.00
25	2,700.00	565.00	804.00	932.00	1,039.00	1,143.00	1,244.00
26	2,750.00	574.00	816.00	947.00	1,056.00	1,162.00	1,264.00
27	2,800.00	583.00	829.00	962.00	1,073.00	1,180.00	1,284.00
28	2,850.00	592.00	842.00	977.00	1,089.00	1,198.00	1,303.00
29	2,900.00	601.00	855.00	992.00	1,106.00	1,216.00	1,323.00
30	2,950.00	611.00	868.00	1,006.00	1,122.00	1,234.00	1,343.00
31	3,000.00	620.00	881.00	1,021.00	1,139.00	1,253.00	1,363.00
32	3,050.00	629.00	893.00	1,036.00	1,155.00	1,271.00	1,383.00
33	3,100.00	638.00	906.00	1,051.00	1,172.00	1,289.00	1,402.00
34	3,150.00	647.00	919.00	1,066.00	1,188.00	1,307.00	1,422.00

1	3,200.00	655.00	930.00	1,079.00	1,203.00	1,323.00	1,440.00
2	3,250.00	663.00	941.00	1,092.00	1,217.00	1,339.00	1,457.00
3	3,300.00	671.00	952.00	1,104.00	1,231.00	1,355.00	1,474.00
4	3,350.00	679.00	963.00	1,117.00	1,246.00	1,370.00	1,491.00
5	3,400.00	687.00	974.00	1,130.00	1,260.00	1,386.00	1,508.00
6	3,450.00	694.00	985.00	1,143.00	1,274.00	1,402.00	1,525.00
7	3,500.00	702.00	996.00	1,155.00	1,288.00	1,417.00	1,542.00
8	3,550.00	710.00	1,008.00	1,168.00	1,303.00	1,433.00	1,559.00
9	3,600.00	718.00	1,019.00	1,181.00	1,317.00	1,448.00	1,576.00
10	3,650.00	726.00	1,030.00	1,194.00	1,331.00	1,464.00	1,593.00
11	3,700.00	734.00	1,041.00	1,207.00	1,345.00	1,480.00	1,610.00
12	3,750.00	741.00	1,051.00	1,219.00	1,359.00	1,495.00	1,627.00
13	3,800.00	749.00	1,062.00	1,231.00	1,373.00	1,510.00	1,643.00
14	3,850.00	756.00	1,072.00	1,243.00	1,386.00	1,525.00	1,659.00
15	3,900.00	764.00	1,083.00	1,255.00	1,400.00	1,540.00	1,675.00
16	3,950.00	771.00	1,093.00	1,267.00	1,413.00	1,555.00	1,691.00
17	4,000.00	779.00	1,104.00	1,280.00	1,427.00	1,569.00	1,707.00
18	4,050.00	786.00	1,114.00	1,292.00	1,440.00	1,584.00	1,724.00
19	4,100.00	794.00	1,125.00	1,304.00	1,454.00	1,599.00	1,740.00
20	4,150.00	801.00	1,135.00	1,316.00	1,467.00	1,614.00	1,756.00
21	4,200.00	809.00	1,146.00	1,328.00	1,481.00	1,629.00	1,772.00
22	4,250.00	816.00	1,156.00	1,340.00	1,494.00	1,643.00	1,788.00
23	4,300.00	824.00	1,167.00	1,352.00	1,508.00	1,658.00	1,804.00
24	4,350.00	831.00	1,177.00	1,364.00	1,521.00	1,673.00	1,820.00
25	4,400.00	839.00	1,188.00	1,376.00	1,534.00	1,688.00	1,836.00
26	4,450.00	846.00	1,198.00	1,388.00	1,548.00	1,703.00	1,853.00
27	4,500.00	853.00	1,209.00	1,400.00	1,561.00	1,718.00	1,869.00
28	4,550.00	861.00	1,219.00	1,412.00	1,575.00	1,732.00	1,885.00
29	4,600.00	868.00	1,230.00	1,425.00	1,588.00	1,747.00	1,901.00
30	4,650.00	876.00	1,240.00	1,437.00	1,602.00	1,762.00	1,917.00
31	4,700.00	883.00	1,251.00	1,449.00	1,615.00	1,777.00	1,933.00
32	4,750.00	891.00	1,261.00	1,461.00	1,629.00	1,792.00	1,949.00
33	4,800.00	898.00	1,271.00	1,473.00	1,642.00	1,807.00	1,966.00
34	4,850.00	906.00	1,282.00	1,485.00	1,656.00	1,821.00	1,982.00

1	4,900.00	911.00	1,289.00	1,493.00	1,664.00	1,831.00	1,992.00
2	4,950.00	914.00	1,293.00	1,496.00	1,668.00	1,835.00	1,997.00
3	5,000.00	917.00	1,297.00	1,500.00	1,672.00	1,839.00	2,001.00
4	5,050.00	921.00	1,300.00	1,503.00	1,676.00	1,844.00	2,006.00
5	5,100.00	924.00	1,304.00	1,507.00	1,680.00	1,848.00	2,011.00
6	5,150.00	927.00	1,308.00	1,510.00	1,684.00	1,852.00	2,015.00
7	5,200.00	930.00	1,312.00	1,514.00	1,688.00	1,857.00	2,020.00
8	5,250.00	934.00	1,316.00	1,517.00	1,692.00	1,861.00	2,025.00
9	5,300.00	937.00	1,320.00	1,521.00	1,696.00	1,865.00	2,029.00
10	5,350.00	940.00	1,323.00	1,524.00	1,700.00	1,870.00	2,034.00
11	5,400.00	943.00	1,327.00	1,528.00	1,704.00	1,874.00	2,039.00
12	5,450.00	947.00	1,331.00	1,531.00	1,708.00	1,878.00	2,044.00
13	5,500.00	950.00	1,335.00	1,535.00	1,711.00	1,883.00	2,048.00
14	5,550.00	953.00	1,339.00	1,538.00	1,715.00	1,887.00	2,053.00
15	5,600.00	956.00	1,342.00	1,542.00	1,719.00	1,891.00	2,058.00
16	5,650.00	960.00	1,347.00	1,546.00	1,724.00	1,896.00	2,063.00
17	5,700.00	964.00	1,352.00	1,552.00	1,731.00	1,904.00	2,071.00
18	5,750.00	968.00	1,357.00	1,558.00	1,737.00	1,911.00	2,079.00
19	5,800.00	971.00	1,363.00	1,564.00	1,744.00	1,918.00	2,087.00
20	5,850.00	975.00	1,368.00	1,570.00	1,750.00	1,925.00	2,094.00
21	5,900.00	979.00	1,373.00	1,575.00	1,757.00	1,932.00	2,102.00
22	5,950.00	983.00	1,379.00	1,581.00	1,763.00	1,939.00	2,110.00
23	6,000.00	987.00	1,384.00	1,587.00	1,770.00	1,947.00	2,118.00
24	6,050.00	991.00	1,389.00	1,593.00	1,776.00	1,954.00	2,126.00
25	6,100.00	995.00	1,394.00	1,599.00	1,783.00	1,961.00	2,133.00
26	6,150.00	999.00	1,400.00	1,605.00	1,789.00	1,968.00	2,141.00
27	6,200.00	1,003.00	1,405.00	1,610.00	1,796.00	1,975.00	2,149.00
28	6,250.00	1,007.00	1,410.00	1,616.00	1,802.00	1,982.00	2,157.00
29	6,300.00	1,011.00	1,416.00	1,622.00	1,809.00	1,989.00	2,164.00
30	6,350.00	1,015.00	1,421.00	1,628.00	1,815.00	1,996.00	2,172.00
31	6,400.00	1,018.00	1,426.00	1,633.00	1,821.00	2,003.00	2,180.00
32	6,450.00	1,023.00	1,432.00	1,639.00	1,828.00	2,011.00	2,188.00
33	6,500.00	1,027.00	1,437.00	1,646.00	1,835.00	2,018.00	2,196.00
34	6,550.00	1,031.00	1,442.00	1,652.00	1,841.00	2,026.00	2,204.00

1	6,600.00	1,035.00	1,448.00	1,658.00	1,848.00	2,033.00	2,212.00
2	6,650.00	1,039.00	1,453.00	1,664.00	1,855.00	2,040.00	2,220.00
3	6,700.00	1,043.00	1,459.00	1,670.00	1,862.00	2,048.00	2,228.00
4	6,750.00	1,047.00	1,464.00	1,676.00	1,869.00	2,055.00	2,236.00
5	6,800.00	1,051.00	1,470.00	1,682.00	1,875.00	2,063.00	2,244.00
6	6,850.00	1,055.00	1,475.00	1,688.00	1,882.00	2,070.00	2,252.00
7	6,900.00	1,059.00	1,480.00	1,694.00	1,889.00	2,078.00	2,260.00
8	6,950.00	1,063.00	1,486.00	1,700.00	1,896.00	2,085.00	2,269.00
9	7,000.00	1,067.00	1,491.00	1,706.00	1,902.00	2,092.00	2,277.00
10	7,050.00	1,071.00	1,497.00	1,712.00	1,909.00	2,100.00	2,285.00
11	7,100.00	1,075.00	1,502.00	1,718.00	1,916.00	2,107.00	2,293.00
12	7,150.00	1,079.00	1,508.00	1,724.00	1,923.00	2,115.00	2,301.00
13	7,200.00	1,083.00	1,513.00	1,730.00	1,929.00	2,122.00	2,309.00
14	7,250.00	1,087.00	1,518.00	1,736.00	1,936.00	2,130.00	2,317.00
15	7,300.00	1,092.00	1,524.00	1,742.00	1,943.00	2,137.00	2,325.00
16	7,350.00	1,096.00	1,529.00	1,748.00	1,950.00	2,144.00	2,333.00
17	7,400.00	1,100.00	1,535.00	1,755.00	1,956.00	2,152.00	2,341.00
18	7,450.00	1,104.00	1,540.00	1,761.00	1,963.00	2,159.00	2,349.00
19	7,500.00	1,108.00	1,546.00	1,767.00	1,970.00	2,167.00	2,357.00
20	7,550.00	1,112.00	1,552.00	1,773.00	1,977.00	2,175.00	2,366.00
21	7,600.00	1,116.00	1,556.00	1,778.00	1,983.00	2,181.00	2,373.00
22	7,650.00	1,117.00	1,557.00	1,779.00	1,984.00	2,182.00	2,375.00
23	7,700.00	1,118.00	1,559.00	1,781.00	1,986.00	2,184.00	2,376.00
24	7,750.00	1,119.00	1,560.00	1,782.00	1,987.00	2,186.00	2,378.00
25	7,800.00	1,120.00	1,562.00	1,784.00	1,989.00	2,188.00	2,380.00
26	7,850.00	1,122.00	1,563.00	1,785.00	1,990.00	2,189.00	2,382.00
27	7,900.00	1,123.00	1,565.00	1,786.00	1,992.00	2,191.00	2,384.00
28	7,950.00	1,124.00	1,566.00	1,788.00	1,993.00	2,193.00	2,386.00
29	8,000.00	1,125.00	1,567.00	1,789.00	1,995.00	2,194.00	2,387.00
30	8,050.00	1,127.00	1,569.00	1,790.00	1,996.00	2,196.00	2,389.00
31	8,100.00	1,128.00	1,570.00	1,792.00	1,998.00	2,198.00	2,391.00
32	8,150.00	1,129.00	1,572.00	1,793.00	1,999.00	2,199.00	2,393.00
33	8,200.00	1,130.00	1,573.00	1,795.00	2,001.00	2,201.00	2,395.00
34	8,250.00	1,131.00	1,575.00	1,796.00	2,003.00	2,203.00	2,397.00

1	8,300.00	1,133.00	1,576.00	1,797.00	2,004.00	2,204.00	2,398.00
2	8,350.00	1,134.00	1,578.00	1,799.00	2,006.00	2,206.00	2,400.00
3	8,400.00	1,135.00	1,579.00	1,800.00	2,007.00	2,208.00	2,402.00
4	8,450.00	1,136.00	1,580.00	1,802.00	2,009.00	2,210.00	2,404.00
5	8,500.00	1,138.00	1,582.00	1,803.00	2,010.00	2,211.00	2,406.00
6	8,550.00	1,139.00	1,583.00	1,804.00	2,012.00	2,213.00	2,408.00
7	8,600.00	1,140.00	1,585.00	1,806.00	2,013.00	2,215.00	2,410.00
8	8,650.00	1,141.00	1,586.00	1,807.00	2,015.00	2,216.00	2,411.00
9	8,700.00	1,142.00	1,588.00	1,808.00	2,016.00	2,218.00	2,413.00
10	8,750.00	1,144.00	1,589.00	1,810.00	2,018.00	2,220.00	2,415.00
11	8,800.00	1,145.00	1,591.00	1,811.00	2,019.00	2,221.00	2,417.00
12	8,850.00	1,146.00	1,592.00	1,813.00	2,021.00	2,223.00	2,419.00
13	8,900.00	1,147.00	1,593.00	1,814.00	2,023.00	2,225.00	2,421.00
14	8,950.00	1,149.00	1,595.00	1,815.00	2,024.00	2,226.00	2,422.00
15	9,000.00	1,150.00	1,596.00	1,817.00	2,026.00	2,228.00	2,424.00
16	9,050.00	1,153.00	1,601.00	1,822.00	2,032.00	2,235.00	2,431.00
17	9,100.00	1,159.00	1,609.00	1,831.00	2,042.00	2,246.00	2,443.00
18	9,150.00	1,164.00	1,617.00	1,840.00	2,052.00	2,257.00	2,455.00
19	9,200.00	1,170.00	1,624.00	1,849.00	2,062.00	2,268.00	2,467.00
20	9,250.00	1,175.00	1,632.00	1,858.00	2,071.00	2,279.00	2,479.00
21	9,300.00	1,181.00	1,640.00	1,867.00	2,081.00	2,290.00	2,491.00
22	9,350.00	1,187.00	1,648.00	1,876.00	2,091.00	2,301.00	2,503.00
23	9,400.00	1,192.00	1,656.00	1,885.00	2,101.00	2,311.00	2,515.00
24	9,450.00	1,198.00	1,663.00	1,894.00	2,111.00	2,322.00	2,527.00
25	9,500.00	1,203.00	1,671.00	1,902.00	2,121.00	2,333.00	2,539.00
26	9,550.00	1,209.00	1,679.00	1,911.00	2,131.00	2,344.00	2,551.00
27	9,600.00	1,214.00	1,687.00	1,920.00	2,141.00	2,355.00	2,563.00
28	9,650.00	1,220.00	1,694.00	1,929.00	2,151.00	2,366.00	2,574.00
29	9,700.00	1,226.00	1,702.00	1,938.00	2,161.00	2,377.00	2,586.00
30	9,750.00	1,231.00	1,710.00	1,947.00	2,171.00	2,388.00	2,598.00
31	9,800.00	1,237.00	1,718.00	1,956.00	2,181.00	2,399.00	2,610.00
32	9,850.00	1,242.00	1,725.00	1,965.00	2,191.00	2,410.00	2,622.00
33	9,900.00	1,248.00	1,733.00	1,974.00	2,201.00	2,421.00	2,634.00
34	9,950.00	1,253.00	1,741.00	1,983.00	2,211.00	2,432.00	2,646.00

1	10,000.00	1,259.00	1,749.00	1,992.00	2,221.00	2,443.00	2,658.00
2	10,050.00	1,264.00	1,757.00	2,001.00	2,231.00	2,454.00	2,670.00
3	10,100.00	1,270.00	1,764.00	2,010.00	2,241.00	2,465.00	2,682.00
4	10,150.00	1,276.00	1,772.00	2,019.00	2,251.00	2,476.00	2,694.00
5	10,200.00	1,281.00	1,780.00	2,028.00	2,261.00	2,487.00	2,706.00
6	10,250.00	1,287.00	1,788.00	2,036.00	2,271.00	2,498.00	2,718.00
7	10,300.00	1,292.00	1,795.00	2,045.00	2,281.00	2,509.00	2,729.00
8	10,350.00	1,298.00	1,803.00	2,054.00	2,291.00	2,520.00	2,741.00
9	10,400.00	1,303.00	1,811.00	2,063.00	2,301.00	2,531.00	2,753.00
10	10,450.00	1,309.00	1,819.00	2,072.00	2,311.00	2,542.00	2,765.00
11	10,500.00	1,313.00	1,825.00	2,079.00	2,318.00	2,550.00	2,774.00
12	10,550.00	1,317.00	1,830.00	2,085.00	2,325.00	2,557.00	2,782.00
13	10,600.00	1,321.00	1,835.00	2,091.00	2,331.00	2,564.00	2,790.00
14	10,650.00	1,325.00	1,841.00	2,096.00	2,338.00	2,571.00	2,798.00
15	10,700.00	1,329.00	1,846.00	2,102.00	2,344.00	2,578.00	2,805.00
16	10,750.00	1,332.00	1,851.00	2,108.00	2,351.00	2,586.00	2,813.00
17	10,800.00	1,336.00	1,856.00	2,114.00	2,357.00	2,593.00	2,821.00
18	10,850.00	1,340.00	1,862.00	2,120.00	2,364.00	2,600.00	2,829.00
19	10,900.00	1,344.00	1,867.00	2,126.00	2,370.00	2,607.00	2,836.00
20	10,950.00	1,348.00	1,872.00	2,131.00	2,377.00	2,614.00	2,844.00
21	11,000.00	1,351.00	1,877.00	2,137.00	2,383.00	2,621.00	2,852.00
22	11,050.00	1,355.00	1,883.00	2,143.00	2,390.00	2,628.00	2,860.00
23	11,100.00	1,359.00	1,888.00	2,149.00	2,396.00	2,636.00	2,868.00
24	11,150.00	1,363.00	1,893.00	2,155.00	2,403.00	2,643.00	2,875.00
25	11,200.00	1,367.00	1,898.00	2,161.00	2,409.00	2,650.00	2,883.00
26	11,250.00	1,371.00	1,904.00	2,166.00	2,415.00	2,657.00	2,891.00
27	11,300.00	1,374.00	1,909.00	2,172.00	2,422.00	2,664.00	2,899.00
28	11,350.00	1,378.00	1,914.00	2,178.00	2,428.00	2,671.00	2,906.00
29	11,400.00	1,382.00	1,919.00	2,184.00	2,435.00	2,678.00	2,914.00
30	11,450.00	1,386.00	1,925.00	2,190.00	2,441.00	2,686.00	2,922.00
31	11,500.00	1,390.00	1,930.00	2,195.00	2,448.00	2,693.00	2,930.00
32	11,550.00	1,394.00	1,935.00	2,201.00	2,454.00	2,700.00	2,938.00
33	11,600.00	1,397.00	1,940.00	2,207.00	2,461.00	2,707.00	2,945.00
34	11,650.00	1,401.00	1,946.00	2,213.00	2,467.00	2,714.00	2,953.00

1	11,700.00	1,405.00	1,951.00	2,219.00	2,474.00	2,721.00	2,961.00
2	11,750.00	1,409.00	1,956.00	2,225.00	2,480.00	2,728.00	2,969.00
3	11,800.00	1,413.00	1,961.00	2,230.00	2,487.00	2,736.00	2,976.00
4	11,850.00	1,417.00	1,967.00	2,236.00	2,493.00	2,743.00	2,984.00
5	11,900.00	1,420.00	1,972.00	2,242.00	2,500.00	2,750.00	2,992.00
6	11,950.00	1,424.00	1,977.00	2,248.00	2,506.00	2,757.00	3,000.00
7	12,000.00	1,428.00	1,982.00	2,254.00	2,513.00	2,764.00	3,007.00
8	12,050.00	1,432.00	1,988.00	2,260.00	2,519.00	2,771.00	3,015.00
9	12,100.00	1,436.00	1,993.00	2,265.00	2,526.00	2,779.00	3,023.00
10	12,150.00	1,439.00	1,998.00	2,271.00	2,532.00	2,786.00	3,031.00
11	12,200.00	1,443.00	2,003.00	2,277.00	2,539.00	2,793.00	3,039.00
12	12,250.00	1,447.00	2,009.00	2,283.00	2,545.00	2,800.00	3,046.00
13	12,300.00	1,451.00	2,014.00	2,289.00	2,552.00	2,807.00	3,054.00
14	12,350.00	1,455.00	2,019.00	2,295.00	2,558.00	2,814.00	3,062.00
15	12,400.00	1,459.00	2,024.00	2,300.00	2,565.00	2,821.00	3,070.00
16	12,450.00	1,462.00	2,030.00	2,306.00	2,571.00	2,829.00	3,077.00
17	12,500.00	1,466.00	2,035.00	2,312.00	2,578.00	2,836.00	3,085.00
18	12,550.00	1,470.00	2,040.00	2,318.00	2,584.00	2,843.00	3,093.00
19	12,600.00	1,474.00	2,045.00	2,324.00	2,591.00	2,850.00	3,101.00
20	12,650.00	1,477.00	2,050.00	2,329.00	2,597.00	2,857.00	3,108.00
21	12,700.00	1,481.00	2,055.00	2,335.00	2,603.00	2,863.00	3,115.00
22	12,750.00	1,484.00	2,060.00	2,340.00	2,609.00	2,870.00	3,123.00
23	12,800.00	1,487.00	2,064.00	2,345.00	2,615.00	2,877.00	3,130.00
24	12,850.00	1,491.00	2,069.00	2,351.00	2,621.00	2,883.00	3,137.00
25	12,900.00	1,494.00	2,074.00	2,356.00	2,627.00	2,890.00	3,144.00
26	12,950.00	1,497.00	2,078.00	2,361.00	2,633.00	2,896.00	3,151.00
27	13,000.00	1,501.00	2,083.00	2,367.00	2,639.00	2,903.00	3,158.00
28	13,050.00	1,504.00	2,087.00	2,372.00	2,645.00	2,909.00	3,165.00
29	13,100.00	1,507.00	2,092.00	2,377.00	2,651.00	2,916.00	3,172.00
30	13,150.00	1,510.00	2,097.00	2,383.00	2,657.00	2,922.00	3,180.00
31	13,200.00	1,514.00	2,101.00	2,388.00	2,663.00	2,929.00	3,187.00
32	13,250.00	1,517.00	2,106.00	2,393.00	2,668.00	2,935.00	3,193.00
33	13,300.00	1,520.00	2,110.00	2,398.00	2,674.00	2,941.00	3,200.00
34	13,350.00	1,523.00	2,114.00	2,403.00	2,679.00	2,947.00	3,206.00

1	13,400.00	1,526.00	2,118.00	2,408.00	2,685.00	2,953.00	3,213.00
2	13,450.00	1,529.00	2,123.00	2,413.00	2,690.00	2,959.00	3,220.00
3	13,500.00	1,532.00	2,127.00	2,418.00	2,696.00	2,965.00	3,226.00
4	13,550.00	1,535.00	2,131.00	2,423.00	2,701.00	2,971.00	3,233.00
5	13,600.00	1,538.00	2,136.00	2,428.00	2,707.00	2,977.00	3,239.00
6	13,650.00	1,541.00	2,140.00	2,432.00	2,712.00	2,983.00	3,246.00
7	13,700.00	1,544.00	2,144.00	2,437.00	2,718.00	2,989.00	3,253.00
8	13,750.00	1,547.00	2,148.00	2,442.00	2,723.00	2,996.00	3,259.00
9	13,800.00	1,550.00	2,153.00	2,447.00	2,729.00	3,002.00	3,266.00
10	13,850.00	1,553.00	2,157.00	2,452.00	2,734.00	3,008.00	3,272.00
11	13,900.00	1,556.00	2,161.00	2,457.00	2,740.00	3,014.00	3,279.00
12	13,950.00	1,559.00	2,166.00	2,462.00	2,745.00	3,020.00	3,285.00
13	14,000.00	1,562.00	2,170.00	2,467.00	2,751.00	3,026.00	3,292.00
14	14,050.00	1,565.00	2,174.00	2,472.00	2,756.00	3,032.00	3,299.00
15	14,100.00	1,568.00	2,178.00	2,477.00	2,762.00	3,038.00	3,305.00
16	14,150.00	1,571.00	2,183.00	2,482.00	2,767.00	3,044.00	3,312.00
17	14,200.00	1,574.00	2,187.00	2,487.00	2,773.00	3,050.00	3,318.00
18	14,250.00	1,577.00	2,191.00	2,492.00	2,778.00	3,056.00	3,325.00
19	14,300.00	1,581.00	2,195.00	2,497.00	2,784.00	3,062.00	3,332.00
20	14,350.00	1,584.00	2,200.00	2,502.00	2,789.00	3,068.00	3,338.00
21	14,400.00	1,587.00	2,204.00	2,506.00	2,795.00	3,074.00	3,345.00
22	14,450.00	1,590.00	2,208.00	2,511.00	2,800.00	3,080.00	3,351.00
23	14,500.00	1,593.00	2,213.00	2,516.00	2,806.00	3,086.00	3,358.00
24	14,550.00	1,596.00	2,217.00	2,521.00	2,811.00	3,092.00	3,365.00
25	14,600.00	1,599.00	2,221.00	2,526.00	2,817.00	3,098.00	3,371.00
26	14,650.00	1,602.00	2,225.00	2,531.00	2,822.00	3,104.00	3,378.00
27	14,700.00	1,605.00	2,230.00	2,536.00	2,828.00	3,111.00	3,384.00
28	14,750.00	1,608.00	2,234.00	2,541.00	2,833.00	3,117.00	3,391.00
29	14,800.00	1,611.00	2,238.00	2,546.00	2,839.00	3,123.00	3,397.00
30	14,850.00	1,614.00	2,243.00	2,551.00	2,844.00	3,129.00	3,404.00
31	14,900.00	1,617.00	2,247.00	2,556.00	2,850.00	3,135.00	3,411.00
32	14,950.00	1,620.00	2,251.00	2,561.00	2,855.00	3,141.00	3,417.00
33	15,000.00	1,623.00	2,255.00	2,566.00	2,861.00	3,147.00	3,424.00
34	15,050.00	1,626.00	2,260.00	2,571.00	2,866.00	3,153.00	3,430.00

1	15,100.00	1,629.00	2,264.00	2,576.00	2,872.00	3,159.00	3,437.00
2	15,150.00	1,632.00	2,268.00	2,581.00	2,877.00	3,165.00	3,444.00
3	15,200.00	1,635.00	2,272.00	2,585.00	2,883.00	3,171.00	3,450.00
4	15,250.00	1,638.00	2,277.00	2,590.00	2,888.00	3,177.00	3,457.00
5	15,300.00	1,641.00	2,281.00	2,595.00	2,894.00	3,183.00	3,463.00
6	15,350.00	1,644.00	2,285.00	2,600.00	2,899.00	3,189.00	3,470.00
7	15,400.00	1,647.00	2,290.00	2,605.00	2,905.00	3,195.00	3,476.00
8	15,450.00	1,650.00	2,294.00	2,610.00	2,910.00	3,201.00	3,483.00
9	15,500.00	1,653.00	2,298.00	2,615.00	2,916.00	3,207.00	3,490.00
10	15,550.00	1,656.00	2,302.00	2,620.00	2,921.00	3,213.00	3,496.00
11	15,600.00	1,659.00	2,307.00	2,625.00	2,927.00	3,219.00	3,503.00
12	15,650.00	1,663.00	2,311.00	2,630.00	2,932.00	3,226.00	3,509.00
13	15,700.00	1,666.00	2,315.00	2,635.00	2,938.00	3,232.00	3,516.00
14	15,750.00	1,669.00	2,320.00	2,640.00	2,943.00	3,238.00	3,523.00
15	15,800.00	1,672.00	2,324.00	2,645.00	2,949.00	3,244.00	3,529.00
16	15,850.00	1,675.00	2,328.00	2,650.00	2,954.00	3,250.00	3,536.00
17	15,900.00	1,678.00	2,332.00	2,655.00	2,960.00	3,256.00	3,542.00
18	15,950.00	1,681.00	2,337.00	2,659.00	2,965.00	3,262.00	3,549.00
19	16,000.00	1,684.00	2,341.00	2,664.00	2,971.00	3,268.00	3,555.00
20	16,050.00	1,687.00	2,345.00	2,669.00	2,976.00	3,274.00	3,562.00
21	16,100.00	1,690.00	2,349.00	2,674.00	2,982.00	3,280.00	3,569.00
22	16,150.00	1,692.00	2,353.00	2,678.00	2,986.00	3,285.00	3,574.00
23	16,200.00	1,695.00	2,356.00	2,682.00	2,990.00	3,289.00	3,579.00
24	16,250.00	1,698.00	2,360.00	2,686.00	2,994.00	3,294.00	3,584.00
25	16,300.00	1,700.00	2,363.00	2,689.00	2,999.00	3,299.00	3,589.00
26	16,350.00	1,703.00	2,367.00	2,693.00	3,003.00	3,303.00	3,594.00
27	16,400.00	1,706.00	2,370.00	2,697.00	3,007.00	3,308.00	3,599.00
28	16,450.00	1,708.00	2,374.00	2,701.00	3,011.00	3,313.00	3,604.00
29	16,500.00	1,711.00	2,377.00	2,705.00	3,016.00	3,317.00	3,609.00
30	16,550.00	1,714.00	2,381.00	2,708.00	3,020.00	3,322.00	3,614.00
31	16,600.00	1,716.00	2,384.00	2,712.00	3,024.00	3,327.00	3,619.00
32	16,650.00	1,719.00	2,388.00	2,716.00	3,028.00	3,331.00	3,624.00
33	16,700.00	1,722.00	2,391.00	2,720.00	3,033.00	3,336.00	3,630.00
34	16,750.00	1,724.00	2,395.00	2,724.00	3,037.00	3,341.00	3,635.00

1	16,800.00	1,727.00	2,398.00	2,728.00	3,041.00	3,345.00	3,640.00
2	16,850.00	1,730.00	2,402.00	2,731.00	3,045.00	3,350.00	3,645.00
3	16,900.00	1,732.00	2,405.00	2,735.00	3,050.00	3,355.00	3,650.00
4	16,950.00	1,735.00	2,409.00	2,739.00	3,054.00	3,359.00	3,655.00
5	17,000.00	1,737.00	2,412.00	2,743.00	3,058.00	3,364.00	3,660.00
6	17,050.00	1,740.00	2,416.00	2,747.00	3,062.00	3,369.00	3,665.00
7	17,100.00	1,743.00	2,419.00	2,750.00	3,067.00	3,373.00	3,670.00
8	17,150.00	1,745.00	2,423.00	2,754.00	3,071.00	3,378.00	3,675.00
9	17,200.00	1,748.00	2,426.00	2,758.00	3,075.00	3,383.00	3,680.00
10	17,250.00	1,751.00	2,430.00	2,762.00	3,079.00	3,387.00	3,685.00
11	17,300.00	1,753.00	2,433.00	2,766.00	3,084.00	3,392.00	3,691.00
12	17,350.00	1,756.00	2,437.00	2,769.00	3,088.00	3,397.00	3,696.00
13	17,400.00	1,759.00	2,440.00	2,773.00	3,092.00	3,401.00	3,701.00
14	17,450.00	1,761.00	2,444.00	2,777.00	3,096.00	3,406.00	3,706.00
15	17,500.00	1,764.00	2,447.00	2,781.00	3,101.00	3,411.00	3,711.00
16	17,550.00	1,767.00	2,451.00	2,785.00	3,105.00	3,415.00	3,716.00
17	17,600.00	1,769.00	2,454.00	2,788.00	3,109.00	3,420.00	3,721.00
18	17,650.00	1,772.00	2,458.00	2,792.00	3,113.00	3,425.00	3,726.00
19	17,700.00	1,774.00	2,461.00	2,796.00	3,118.00	3,429.00	3,731.00
20	17,750.00	1,777.00	2,465.00	2,800.00	3,122.00	3,434.00	3,736.00
21	17,800.00	1,780.00	2,468.00	2,804.00	3,126.00	3,439.00	3,741.00
22	17,850.00	1,782.00	2,472.00	2,808.00	3,130.00	3,443.00	3,746.00
23	17,900.00	1,785.00	2,475.00	2,811.00	3,135.00	3,448.00	3,752.00
24	17,950.00	1,788.00	2,478.00	2,815.00	3,139.00	3,453.00	3,757.00
25	18,000.00	1,790.00	2,482.00	2,819.00	3,143.00	3,457.00	3,762.00
26	18,050.00	1,793.00	2,485.00	2,823.00	3,147.00	3,462.00	3,767.00
27	18,100.00	1,796.00	2,489.00	2,827.00	3,152.00	3,467.00	3,772.00
28	18,150.00	1,798.00	2,492.00	2,830.00	3,156.00	3,471.00	3,777.00
29	18,200.00	1,801.00	2,496.00	2,834.00	3,160.00	3,476.00	3,782.00
30	18,250.00	1,804.00	2,499.00	2,838.00	3,164.00	3,481.00	3,787.00
31	18,300.00	1,806.00	2,503.00	2,842.00	3,169.00	3,485.00	3,792.00
32	18,350.00	1,809.00	2,506.00	2,846.00	3,173.00	3,490.00	3,797.00
33	18,400.00	1,812.00	2,510.00	2,849.00	3,177.00	3,495.00	3,802.00
34	18,450.00	1,814.00	2,513.00	2,853.00	3,181.00	3,499.00	3,807.00

1	18,500.00	1,817.00	2,517.00	2,857.00	3,186.00	3,504.00	3,813.00
2	18,550.00	1,819.00	2,520.00	2,861.00	3,190.00	3,509.00	3,818.00
3	18,600.00	1,822.00	2,524.00	2,865.00	3,194.00	3,513.00	3,823.00
4	18,650.00	1,825.00	2,527.00	2,868.00	3,198.00	3,518.00	3,828.00
5	18,700.00	1,827.00	2,531.00	2,872.00	3,203.00	3,523.00	3,833.00
6	18,750.00	1,830.00	2,534.00	2,876.00	3,207.00	3,528.00	3,838.00
7	18,800.00	1,833.00	2,538.00	2,880.00	3,211.00	3,532.00	3,843.00
8	18,850.00	1,835.00	2,541.00	2,884.00	3,215.00	3,537.00	3,848.00
9	18,900.00	1,838.00	2,545.00	2,888.00	3,220.00	3,542.00	3,853.00
10	18,950.00	1,841.00	2,548.00	2,891.00	3,224.00	3,546.00	3,858.00
11	19,000.00	1,843.00	2,552.00	2,895.00	3,228.00	3,551.00	3,863.00
12	19,050.00	1,846.00	2,555.00	2,899.00	3,232.00	3,556.00	3,868.00
13	19,100.00	1,849.00	2,559.00	2,903.00	3,237.00	3,560.00	3,874.00
14	19,150.00	1,851.00	2,562.00	2,907.00	3,241.00	3,565.00	3,879.00
15	19,200.00	1,854.00	2,566.00	2,910.00	3,245.00	3,570.00	3,884.00
16	19,250.00	1,856.00	2,569.00	2,914.00	3,249.00	3,574.00	3,889.00
17	19,300.00	1,859.00	2,573.00	2,918.00	3,254.00	3,579.00	3,894.00
18	19,350.00	1,862.00	2,576.00	2,922.00	3,258.00	3,584.00	3,899.00
19	19,400.00	1,864.00	2,580.00	2,926.00	3,262.00	3,588.00	3,904.00
20	19,450.00	1,867.00	2,583.00	2,929.00	3,266.00	3,593.00	3,909.00
21	19,500.00	1,870.00	2,587.00	2,933.00	3,271.00	3,598.00	3,914.00
22	19,550.00	1,872.00	2,590.00	2,937.00	3,275.00	3,602.00	3,919.00
23	19,600.00	1,875.00	2,594.00	2,941.00	3,279.00	3,607.00	3,924.00
24	19,650.00	1,878.00	2,597.00	2,945.00	3,283.00	3,612.00	3,929.00
25	19,700.00	1,880.00	2,601.00	2,948.00	3,288.00	3,616.00	3,935.00
26	19,750.00	1,883.00	2,604.00	2,952.00	3,292.00	3,621.00	3,940.00
27	19,800.00	1,886.00	2,608.00	2,956.00	3,296.00	3,626.00	3,945.00
28	19,850.00	1,888.00	2,611.00	2,960.00	3,300.00	3,630.00	3,950.00
29	19,900.00	1,891.00	2,615.00	2,964.00	3,305.00	3,635.00	3,955.00
30	19,950.00	1,893.00	2,618.00	2,967.00	3,309.00	3,640.00	3,960.00
31	20,000.00	1,896.00	2,622.00	2,971.00	3,313.00	3,644.00	3,965.00
32	20,050.00	1,899.00	2,625.00	2,975.00	3,317.00	3,649.00	3,970.00
33	20,100.00	1,901.00	2,628.00	2,979.00	3,321.00	3,654.00	3,975.00
34	20,150.00	1,904.00	2,632.00	2,983.00	3,326.00	3,658.00	3,980.00

1	20,200.00	1,907.00	2,635.00	2,987.00	3,330.00	3,663.00	3,985.00
2	20,250.00	1,909.00	2,639.00	2,990.00	3,334.00	3,668.00	3,990.00
3	20,300.00	1,912.00	2,642.00	2,994.00	3,338.00	3,672.00	3,996.00
4	20,350.00	1,915.00	2,646.00	2,998.00	3,343.00	3,677.00	4,001.00
5	20,400.00	1,917.00	2,649.00	3,002.00	3,347.00	3,682.00	4,006.00
6	20,450.00	1,920.00	2,653.00	3,006.00	3,351.00	3,686.00	4,011.00
7	20,500.00	1,923.00	2,656.00	3,009.00	3,355.00	3,691.00	4,016.00
8	20,550.00	1,925.00	2,660.00	3,013.00	3,360.00	3,696.00	4,021.00
9	20,600.00	1,928.00	2,663.00	3,017.00	3,364.00	3,700.00	4,026.00
10	20,650.00	1,931.00	2,667.00	3,021.00	3,368.00	3,705.00	4,031.00
11	20,700.00	1,933.00	2,670.00	3,025.00	3,372.00	3,710.00	4,036.00
12	20,750.00	1,936.00	2,674.00	3,028.00	3,377.00	3,714.00	4,041.00
13	20,800.00	1,938.00	2,677.00	3,032.00	3,381.00	3,719.00	4,046.00
14	20,850.00	1,941.00	2,681.00	3,036.00	3,385.00	3,724.00	4,051.00
15	20,900.00	1,944.00	2,684.00	3,040.00	3,389.00	3,728.00	4,056.00
16	20,950.00	1,946.00	2,688.00	3,044.00	3,394.00	3,733.00	4,062.00
17	21,000.00	1,949.00	2,691.00	3,047.00	3,398.00	3,738.00	4,067.00
18	21,050.00	1,952.00	2,695.00	3,051.00	3,402.00	3,742.00	4,072.00
19	21,100.00	1,954.00	2,698.00	3,055.00	3,406.00	3,747.00	4,077.00
20	21,150.00	1,957.00	2,702.00	3,059.00	3,411.00	3,752.00	4,082.00
21	21,200.00	1,960.00	2,705.00	3,063.00	3,415.00	3,756.00	4,087.00
22	21,250.00	1,962.00	2,709.00	3,067.00	3,419.00	3,761.00	4,092.00
23	21,300.00	1,965.00	2,712.00	3,070.00	3,423.00	3,766.00	4,097.00
24	21,350.00	1,968.00	2,716.00	3,074.00	3,428.00	3,770.00	4,102.00
25	21,400.00	1,970.00	2,719.00	3,078.00	3,432.00	3,775.00	4,107.00
26	21,450.00	1,973.00	2,723.00	3,082.00	3,436.00	3,780.00	4,112.00
27	21,500.00	1,975.00	2,726.00	3,086.00	3,440.00	3,784.00	4,117.00
28	21,550.00	1,978.00	2,730.00	3,089.00	3,445.00	3,789.00	4,123.00
29	21,600.00	1,981.00	2,733.00	3,093.00	3,449.00	3,794.00	4,128.00
30	21,650.00	1,983.00	2,737.00	3,097.00	3,453.00	3,798.00	4,133.00
31	21,700.00	1,986.00	2,740.00	3,101.00	3,457.00	3,803.00	4,138.00
32	21,750.00	1,989.00	2,744.00	3,105.00	3,462.00	3,808.00	4,143.00
33	21,800.00	1,991.00	2,747.00	3,108.00	3,466.00	3,812.00	4,148.00
34	21,850.00	1,994.00	2,751.00	3,112.00	3,470.00	3,817.00	4,153.00

1	21,900.00	1,997.00	2,754.00	3,116.00	3,474.00	3,822.00	4,158.00
2	21,950.00	1,999.00	2,758.00	3,120.00	3,479.00	3,827.00	4,163.00
3	22,000.00	2,002.00	2,761.00	3,124.00	3,483.00	3,831.00	4,168.00
4	22,050.00	2,005.00	2,765.00	3,127.00	3,487.00	3,836.00	4,173.00
5	22,100.00	2,007.00	2,768.00	3,131.00	3,491.00	3,841.00	4,178.00
6	22,150.00	2,010.00	2,772.00	3,135.00	3,496.00	3,845.00	4,184.00
7	22,200.00	2,012.00	2,775.00	3,139.00	3,500.00	3,850.00	4,189.00
8	22,250.00	2,015.00	2,779.00	3,143.00	3,504.00	3,855.00	4,194.00
9	22,300.00	2,018.00	2,782.00	3,147.00	3,508.00	3,859.00	4,199.00
10	22,350.00	2,020.00	2,785.00	3,150.00	3,513.00	3,864.00	4,204.00
11	22,400.00	2,022.00	2,788.00	3,153.00	3,515.00	3,867.00	4,207.00
12	22,450.00	2,024.00	2,790.00	3,155.00	3,517.00	3,869.00	4,210.00
13	22,500.00	2,025.00	2,792.00	3,157.00	3,520.00	3,872.00	4,212.00
14	22,550.00	2,027.00	2,793.00	3,158.00	3,522.00	3,874.00	4,215.00
15	22,600.00	2,028.00	2,795.00	3,160.00	3,524.00	3,876.00	4,217.00
16	22,650.00	2,029.00	2,797.00	3,162.00	3,526.00	3,878.00	4,220.00
17	22,700.00	2,031.00	2,799.00	3,164.00	3,528.00	3,881.00	4,222.00
18	22,750.00	2,032.00	2,801.00	3,166.00	3,530.00	3,883.00	4,225.00
19	22,800.00	2,034.00	2,803.00	3,168.00	3,532.00	3,885.00	4,227.00
20	22,850.00	2,035.00	2,804.00	3,169.00	3,534.00	3,888.00	4,230.00
21	22,900.00	2,036.00	2,806.00	3,171.00	3,536.00	3,890.00	4,232.00
22	22,950.00	2,038.00	2,808.00	3,173.00	3,538.00	3,892.00	4,235.00
23	23,000.00	2,039.00	2,810.00	3,175.00	3,540.00	3,894.00	4,237.00
24	23,050.00	2,041.00	2,812.00	3,177.00	3,542.00	3,897.00	4,240.00
25	23,100.00	2,042.00	2,814.00	3,179.00	3,544.00	3,899.00	4,242.00
26	23,150.00	2,044.00	2,816.00	3,181.00	3,546.00	3,901.00	4,245.00
27	23,200.00	2,045.00	2,817.00	3,182.00	3,548.00	3,904.00	4,247.00
28	23,250.00	2,046.00	2,819.00	3,184.00	3,550.00	3,906.00	4,250.00
29	23,300.00	2,048.00	2,821.00	3,186.00	3,552.00	3,908.00	4,252.00
30	23,350.00	2,049.00	2,823.00	3,188.00	3,555.00	3,910.00	4,254.00
31	23,400.00	2,051.00	2,825.00	3,190.00	3,557.00	3,913.00	4,257.00
32	23,450.00	2,052.00	2,827.00	3,192.00	3,559.00	3,915.00	4,259.00
33	23,500.00	2,053.00	2,828.00	3,193.00	3,561.00	3,917.00	4,262.00
34	23,550.00	2,055.00	2,830.00	3,195.00	3,563.00	3,919.00	4,264.00

1	23,600.00	2,056.00	2,832.00	3,197.00	3,565.00	3,922.00	4,267.00
2	23,650.00	2,058.00	2,834.00	3,199.00	3,567.00	3,924.00	4,269.00
3	23,700.00	2,059.00	2,836.00	3,201.00	3,569.00	3,926.00	4,272.00
4	23,750.00	2,061.00	2,838.00	3,203.00	3,571.00	3,929.00	4,274.00
5	23,800.00	2,062.00	2,840.00	3,204.00	3,573.00	3,931.00	4,277.00
6	23,850.00	2,063.00	2,841.00	3,206.00	3,575.00	3,933.00	4,279.00
7	23,900.00	2,065.00	2,843.00	3,208.00	3,577.00	3,935.00	4,282.00
8	23,950.00	2,066.00	2,845.00	3,210.00	3,579.00	3,938.00	4,284.00
9	24,000.00	2,068.00	2,847.00	3,212.00	3,581.00	3,940.00	4,287.00
10	24,050.00	2,069.00	2,849.00	3,214.00	3,583.00	3,942.00	4,289.00
11	24,100.00	2,070.00	2,851.00	3,216.00	3,585.00	3,945.00	4,292.00
12	24,150.00	2,072.00	2,852.00	3,217.00	3,587.00	3,947.00	4,294.00
13	24,200.00	2,073.00	2,854.00	3,219.00	3,589.00	3,949.00	4,297.00
14	24,250.00	2,075.00	2,856.00	3,221.00	3,592.00	3,951.00	4,299.00
15	24,300.00	2,076.00	2,858.00	3,223.00	3,594.00	3,954.00	4,302.00
16	24,350.00	2,077.00	2,860.00	3,225.00	3,596.00	3,956.00	4,304.00
17	24,400.00	2,079.00	2,862.00	3,227.00	3,598.00	3,958.00	4,307.00
18	24,450.00	2,080.00	2,864.00	3,228.00	3,600.00	3,961.00	4,309.00
19	24,500.00	2,082.00	2,865.00	3,230.00	3,602.00	3,963.00	4,312.00
20	24,550.00	2,083.00	2,867.00	3,232.00	3,604.00	3,965.00	4,314.00
21	24,600.00	2,085.00	2,869.00	3,234.00	3,606.00	3,967.00	4,317.00
22	24,650.00	2,086.00	2,871.00	3,236.00	3,608.00	3,970.00	4,319.00
23	24,700.00	2,087.00	2,873.00	3,238.00	3,610.00	3,972.00	4,322.00
24	24,750.00	2,089.00	2,875.00	3,240.00	3,612.00	3,974.00	4,324.00
25	24,800.00	2,090.00	2,876.00	3,241.00	3,614.00	3,977.00	4,326.00
26	24,850.00	2,092.00	2,878.00	3,243.00	3,616.00	3,979.00	4,329.00
27	24,900.00	2,093.00	2,880.00	3,245.00	3,618.00	3,981.00	4,331.00
28	24,950.00	2,094.00	2,882.00	3,247.00	3,620.00	3,983.00	4,334.00
29	25,000.00	2,096.00	2,884.00	3,249.00	3,622.00	3,986.00	4,336.00
30	25,050.00	2,097.00	2,886.00	3,251.00	3,624.00	3,988.00	4,339.00
31	25,100.00	2,099.00	2,887.00	3,252.00	3,626.00	3,990.00	4,341.00
32	25,150.00	2,100.00	2,889.00	3,254.00	3,629.00	3,993.00	4,344.00
33	25,200.00	2,102.00	2,891.00	3,256.00	3,631.00	3,995.00	4,346.00
34	25,250.00	2,103.00	2,893.00	3,258.00	3,633.00	3,997.00	4,349.00

1	25,300.00	2,104.00	2,895.00	3,260.00	3,635.00	3,999.00	4,351.00
2	25,350.00	2,106.00	2,897.00	3,262.00	3,637.00	4,002.00	4,354.00
3	25,400.00	2,107.00	2,899.00	3,264.00	3,639.00	4,004.00	4,356.00
4	25,450.00	2,109.00	2,900.00	3,265.00	3,641.00	4,006.00	4,359.00
5	25,500.00	2,110.00	2,902.00	3,267.00	3,643.00	4,009.00	4,361.00
6	25,550.00	2,111.00	2,904.00	3,269.00	3,645.00	4,011.00	4,364.00
7	25,600.00	2,113.00	2,906.00	3,271.00	3,647.00	4,013.00	4,366.00
8	25,650.00	2,114.00	2,908.00	3,273.00	3,649.00	4,015.00	4,369.00
9	25,700.00	2,116.00	2,910.00	3,275.00	3,651.00	4,018.00	4,371.00
10	25,750.00	2,117.00	2,911.00	3,276.00	3,653.00	4,020.00	4,374.00
11	25,800.00	2,119.00	2,913.00	3,278.00	3,655.00	4,022.00	4,376.00
12	25,850.00	2,120.00	2,915.00	3,280.00	3,657.00	4,024.00	4,379.00
13	25,900.00	2,121.00	2,917.00	3,282.00	3,659.00	4,027.00	4,381.00
14	25,950.00	2,123.00	2,919.00	3,284.00	3,661.00	4,029.00	4,384.00
15	26,000.00	2,124.00	2,921.00	3,286.00	3,663.00	4,031.00	4,386.00
16	26,050.00	2,126.00	2,923.00	3,287.00	3,666.00	4,034.00	4,389.00
17	26,100.00	2,127.00	2,924.00	3,289.00	3,668.00	4,036.00	4,391.00
18	26,150.00	2,128.00	2,926.00	3,291.00	3,670.00	4,038.00	4,394.00
19	26,200.00	2,130.00	2,928.00	3,293.00	3,672.00	4,040.00	4,396.00
20	26,250.00	2,131.00	2,930.00	3,295.00	3,674.00	4,043.00	4,399.00
21	26,300.00	2,133.00	2,932.00	3,297.00	3,676.00	4,045.00	4,401.00
22	26,350.00	2,134.00	2,934.00	3,299.00	3,678.00	4,047.00	4,403.00
23	26,400.00	2,136.00	2,935.00	3,300.00	3,680.00	4,050.00	4,406.00
24	26,450.00	2,137.00	2,937.00	3,302.00	3,682.00	4,052.00	4,408.00
25	26,500.00	2,138.00	2,939.00	3,304.00	3,684.00	4,054.00	4,411.00
26	26,550.00	2,140.00	2,941.00	3,306.00	3,686.00	4,056.00	4,413.00
27	26,600.00	2,141.00	2,943.00	3,308.00	3,688.00	4,059.00	4,416.00
28	26,650.00	2,143.00	2,945.00	3,310.00	3,690.00	4,061.00	4,418.00
29	26,700.00	2,144.00	2,947.00	3,311.00	3,692.00	4,063.00	4,421.00
30	26,750.00	2,145.00	2,948.00	3,313.00	3,694.00	4,066.00	4,423.00
31	26,800.00	2,147.00	2,950.00	3,315.00	3,696.00	4,068.00	4,426.00
32	26,850.00	2,148.00	2,952.00	3,317.00	3,698.00	4,070.00	4,428.00
33	26,900.00	2,150.00	2,954.00	3,319.00	3,701.00	4,072.00	4,431.00
34	26,950.00	2,151.00	2,956.00	3,321.00	3,703.00	4,075.00	4,433.00

1	27,000.00	2,153.00	2,958.00	3,323.00	3,705.00	4,077.00	4,436.00
2	27,050.00	2,154.00	2,959.00	3,324.00	3,707.00	4,079.00	4,438.00
3	27,100.00	2,155.00	2,961.00	3,326.00	3,709.00	4,082.00	4,441.00
4	27,150.00	2,157.00	2,963.00	3,328.00	3,711.00	4,084.00	4,443.00
5	27,200.00	2,158.00	2,965.00	3,330.00	3,713.00	4,086.00	4,446.00
6	27,250.00	2,160.00	2,967.00	3,332.00	3,715.00	4,088.00	4,448.00
7	27,300.00	2,161.00	2,969.00	3,334.00	3,717.00	4,091.00	4,451.00
8	27,350.00	2,162.00	2,970.00	3,335.00	3,719.00	4,093.00	4,453.00
9	27,400.00	2,164.00	2,972.00	3,337.00	3,721.00	4,095.00	4,456.00
10	27,450.00	2,165.00	2,974.00	3,339.00	3,723.00	4,098.00	4,458.00
11	27,500.00	2,167.00	2,976.00	3,341.00	3,725.00	4,100.00	4,461.00
12	27,550.00	2,168.00	2,978.00	3,343.00	3,727.00	4,102.00	4,463.00
13	27,600.00	2,170.00	2,980.00	3,345.00	3,729.00	4,104.00	4,466.00
14	27,650.00	2,171.00	2,982.00	3,347.00	3,731.00	4,107.00	4,468.00
15	27,700.00	2,172.00	2,983.00	3,348.00	3,733.00	4,109.00	4,471.00
16	27,750.00	2,174.00	2,985.00	3,350.00	3,735.00	4,111.00	4,473.00
17	27,800.00	2,175.00	2,987.00	3,352.00	3,738.00	4,114.00	4,475.00
18	27,850.00	2,177.00	2,989.00	3,354.00	3,740.00	4,116.00	4,478.00
19	27,900.00	2,178.00	2,991.00	3,356.00	3,742.00	4,118.00	4,480.00
20	27,950.00	2,179.00	2,993.00	3,357.00	3,744.00	4,120.00	4,483.00
21	28,000.00	2,181.00	2,994.00	3,359.00	3,746.00	4,122.00	4,485.00
22	28,050.00	2,182.00	2,996.00	3,361.00	3,748.00	4,125.00	4,488.00
23	28,100.00	2,184.00	2,998.00	3,363.00	3,750.00	4,127.00	4,490.00
24	28,150.00	2,185.00	3,000.00	3,365.00	3,752.00	4,129.00	4,492.00
25	28,200.00	2,186.00	3,001.00	3,366.00	3,754.00	4,131.00	4,495.00
26	28,250.00	2,188.00	3,003.00	3,368.00	3,756.00	4,133.00	4,497.00
27	28,300.00	2,189.00	3,005.00	3,370.00	3,758.00	4,136.00	4,500.00
28	28,350.00	2,190.00	3,007.00	3,372.00	3,759.00	4,138.00	4,502.00
29	28,400.00	2,192.00	3,009.00	3,374.00	3,761.00	4,140.00	4,504.00
30	28,450.00	2,193.00	3,010.00	3,375.00	3,763.00	4,142.00	4,507.00
31	28,500.00	2,194.00	3,012.00	3,377.00	3,765.00	4,145.00	4,509.00
32	28,550.00	2,196.00	3,014.00	3,379.00	3,767.00	4,147.00	4,512.00
33	28,600.00	2,197.00	3,016.00	3,381.00	3,769.00	4,149.00	4,514.00
34	28,650.00	2,199.00	3,017.00	3,382.00	3,771.00	4,151.00	4,516.00

1	28,700.00	2,200.00	3,019.00	3,384.00	3,773.00	4,153.00	4,519.00
2	28,750.00	2,201.00	3,021.00	3,386.00	3,775.00	4,156.00	4,521.00
3	28,800.00	2,203.00	3,023.00	3,388.00	3,777.00	4,158.00	4,524.00
4	28,850.00	2,204.00	3,025.00	3,390.00	3,779.00	4,160.00	4,526.00
5	28,900.00	2,205.00	3,026.00	3,391.00	3,781.00	4,162.00	4,528.00
6	28,950.00	2,207.00	3,028.00	3,393.00	3,783.00	4,164.00	4,531.00
7	29,000.00	2,208.00	3,030.00	3,395.00	3,785.00	4,167.00	4,533.00
8	29,050.00	2,210.00	3,032.00	3,397.00	3,787.00	4,169.00	4,536.00
9	29,100.00	2,211.00	3,034.00	3,398.00	3,789.00	4,171.00	4,538.00
10	29,150.00	2,212.00	3,035.00	3,400.00	3,791.00	4,173.00	4,540.00
11	29,200.00	2,214.00	3,037.00	3,402.00	3,793.00	4,175.00	4,543.00
12	29,250.00	2,215.00	3,039.00	3,404.00	3,795.00	4,178.00	4,545.00
13	29,300.00	2,216.00	3,041.00	3,406.00	3,797.00	4,180.00	4,548.00
14	29,350.00	2,218.00	3,042.00	3,407.00	3,799.00	4,182.00	4,550.00
15	29,400.00	2,219.00	3,044.00	3,409.00	3,801.00	4,184.00	4,552.00
16	29,450.00	2,220.00	3,046.00	3,411.00	3,803.00	4,186.00	4,555.00
17	29,500.00	2,222.00	3,048.00	3,413.00	3,805.00	4,189.00	4,557.00
18	29,550.00	2,223.00	3,050.00	3,415.00	3,807.00	4,191.00	4,560.00
19	29,600.00	2,225.00	3,051.00	3,416.00	3,809.00	4,193.00	4,562.00
20	29,650.00	2,226.00	3,053.00	3,418.00	3,811.00	4,195.00	4,564.00
21	29,700.00	2,227.00	3,055.00	3,420.00	3,813.00	4,197.00	4,567.00
22	29,750.00	2,229.00	3,057.00	3,422.00	3,815.00	4,200.00	4,569.00
23	29,800.00	2,230.00	3,058.00	3,423.00	3,817.00	4,202.00	4,572.00
24	29,850.00	2,231.00	3,060.00	3,425.00	3,819.00	4,204.00	4,574.00
25	29,900.00	2,233.00	3,062.00	3,427.00	3,821.00	4,206.00	4,576.00
26	29,950.00	2,234.00	3,064.00	3,429.00	3,823.00	4,208.00	4,579.00
27	30,000.00	2,236.00	3,066.00	3,431.00	3,825.00	4,211.00	4,581.00"

28 **SECTION 5.**

29 Said title is further amended by striking subsection (b) of Code Section 19-6-34, relating to  
30 inclusion of life insurance in an order of support, and inserting in lieu thereof the following:

31 "(b) The amount of the premium for such life insurance ~~shall~~ may be counted as a part of  
32 ~~the support ordered~~ considered as a deviation to the presumptive amount of child support  
33 pursuant to the provisions of Code Section 19-6-15, provided that the court shall review

1 the amount of the premium for reasonableness ~~in the circumstances of the child, the parent~~  
 2 ~~ordered to pay support, and the other parent~~ under the circumstances of the case and the  
 3 best interest of the child."

#### 4 SECTION 6.

5 Said title is further amended by striking subsection (a) of Code Section 19-6-53, relating to  
 6 the duties of the Georgia Child Support Commission, and inserting in lieu thereof the  
 7 following:

8 "(a) The commission shall have the following duties:

9 (1) To study and evaluate the effectiveness and efficiency of Georgia's child support  
 10 guidelines;

11 (2) To evaluate and consider the experiences and results in other states which utilize  
 12 child support guidelines;

13 (3)(A) To create and recommend to the General Assembly a child support obligation  
 14 table consistent with Code Section 19-6-15. Prior to January 1, 2006, the commission  
 15 shall produce the child support obligation table and provide an explanation of the  
 16 underlying data and assumptions to the General Assembly by delivering copies to the  
 17 President Pro Tempore of the Senate and the Speaker of the House of Representatives.

18 (B)(i) The child support obligation table shall include deductions from a parent's  
 19 gross income for the employee's share of the contributions for the first 6.2 percent in  
 20 Federal Insurance Contributions Act (FICA) and 1.45 percent in medicare taxes.

21 (ii) FICA tax withholding for high-income persons may vary during the year. Six and  
 22 two-tenths percent is withheld on the first \$90,000.00 of gross earnings. After the  
 23 maximum \$5,580.00 is withheld, no additional FICA taxes shall be withheld.

24 (iii) Self-employed persons are required by law to pay the full FICA tax of 12.4  
 25 percent up to the \$90,000.00 gross earnings limit and the full medicare tax rate of 2.9  
 26 percent on all earned income.

27 (iv) The percentages and dollar amounts established or referenced in this  
 28 subparagraph with respect to the payment of self-employment taxes shall be adjusted  
 29 by the commission, as necessary, as relevant changes occur in the federal tax laws;

30 ~~(C) After reviewing the commission's report, the General Assembly shall consider and~~  
 31 ~~approve by joint resolution the initial child support obligation table before the table~~  
 32 ~~shall become effective and shall authorize by joint resolution all subsequent child~~  
 33 ~~support obligation tables;~~

34 (4) To determine periodically, and at least every two years, if the child support obligation  
 35 table results in appropriate presumptive awards;

- 1 (5) To identify and recommend whether and when the child support obligation table or  
 2 child support guidelines should be modified;
- 3 (6) To develop, ~~and~~ publish, and update the child support obligation table and  
 4 worksheets and schedules associated with the use of such table;
- 5 (7) To develop or cause to be developed software and a calculator associated with the  
 6 use of the child support obligation table and child support guidelines;
- 7 (8) To develop training manuals and information to educate judges, attorneys, and  
 8 litigants on the use of the child support obligation table and child support guidelines;
- 9 (9) To collaborate with the Institute for Continuing Judicial Education, the Institute of  
 10 Continuing Legal Education, and other agencies for the purpose of training persons who  
 11 will be utilizing the child support obligation table and child support guidelines; ~~and~~
- 12 (10) To make recommendations for proposed legislation;
- 13 (11) To study the appellate courts' acceptance of discretionary appeals in domestic  
 14 relations cases and the formulation of case law in the area of domestic relations;
- 15 (12) To study alternative programs, such as mediation, collaborative practice, and pro  
 16 se assistance programs, in order to reduce litigation in child support and child custody  
 17 cases; and
- 18 (13) To study the impact of having parenting time serve as a deviation to the presumptive  
 19 amount of child support and make recommendations concerning the utilization of the  
 20 parenting time adjustment."

#### 21 SECTION 7.

22 Said title is further amended by striking Code Section 19-7-2, relating to parents' obligations  
 23 to child, and inserting in lieu thereof the following:

24 "19-7-2.

25 It is the joint and several duty of each parent to provide for the maintenance, protection,  
 26 and education of his or her child until the child reaches the age of majority, dies, marries,  
 27 or becomes emancipated, whichever first occurs, except as otherwise authorized and  
 28 ordered pursuant to subsection ~~(d)~~ (e) of Code Section 19-6-15 and except to the extent that  
 29 the duty of the parents is otherwise or further defined by court order."

#### 30 SECTION 8.

31 An Act amending Titles 5, 7, and 19 of the Official Code of Georgia Annotated so as to state  
 32 legislative findings, change provisions relating to calculation of child support, and make  
 33 other related changes, approved April 22, 2005 (Ga. L. 2005, p. 224), is amended by striking  
 34 Section 13 and inserting in its place a new Section 13 to read as follows:

