

# Illinois Income Shares Overview

**Version Date:** May 26, 2017

\*Please note this tutorial  
and the direction it provides  
assumes the enactment of  
SB69

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# Support Guideline Model

# Support Guideline Model

- When parents do not reside together, the law requires child support guidelines must be used to determine the amount awarded for the support of minor children.
- Illinois currently uses the Percentage of Obligor Net Income model.
- Most (over 40) states use the Income Shares model.
- On July 1, 2017, Illinois will join the majority of states by also utilizing the Income Shares model.

# Income Shares Methodology

- Income Shares is the child support guideline model that considers **both** parents' incomes for determination of child support.
- Income Shares uses a chart to determine the basic support obligation based upon economic data for parental income that would have been received by a child if the parents were together.
- The person with primary custody is presumed to be directly contributing his/her share of the support obligation, and the other parent is ordered to pay his/her share of support.
- Only 1 parent pays support. (Unchanged)

# IL Public Act 99-0764 (HB 3982)

- Amended Section 505 and Section 510 of the Illinois Marriage and Dissolution of Marriage Act.
- Replaced the Percentage of Obligor Net Income Guideline Model with a specific Income Shares Net Income Guideline Model.
- Changes per this Act are **effective on July 1, 2017.**

# Tools



# Calculator

- DCSS will create and publish an Income Shares Estimator.
- The Income Shares Estimator is a tool to help the user complete an electronic worksheet that will provide an estimate of a possible child support award.
- The estimator and the worksheets will be published to [www.childsupport.illinois.gov](http://www.childsupport.illinois.gov)

# Economic Charts

- The Estimator utilizes two economic charts that operate “behind the scenes.”
- The charts are a **Gross to Net Income Conversion Table Using Standardized Tax Amounts**, and an **Income Shares Schedule Based on Net Income**.
- The following example guides you through basic computations.

# Calculation Example

# Example 1

In the following example:

- ✓ There is only one child.
  - ✓ The Petitioner is the parent with primary custody.
  - ✓ The Respondent is the parent with duty to provide support.
  - ✓ Child care needs are satisfied with no ordered terms.
  - ✓ No spousal support.
  - ✓ Custodial Parent's gross income is \$2,000/month.
  - ✓ NCP's gross income is \$3,000/month.
- 
- We will determine the recommended child support order amount for the child.

# Illinois Department of Healthcare and Family Services

## Division of Child Support Services

### Illinois Child Support Calculator

You actual child and medical support amount may differ from the results you get from this estimator. The support amount varies depending upon many factors. Each situation is different.

#### Court Information

Illinois County \_\_\_\_\_ Docket Number \_\_\_\_\_

Petitioner/Co-Petitioner \_\_\_\_\_

Petitioner's/Co-Petitioner's Attorney \_\_\_\_\_

Respondent \_\_\_\_\_

Respondent's Attorney \_\_\_\_\_

Names & Birthdate of Child(ren) Subject to Order **Jane** **07/01/2016** ;

First, we will answer general questions.

#### Case Information

Number of subject children: **1**

Are subject children receiving a Social Security Dependent Benefit Allotment? (Yes or No) **NO**

If yes, is the benefit due to a claim on the Petitioner's or the Respondent's Social Security benefits? \_\_\_\_\_

and the amount of the allotment is: \$ \_\_\_\_\_ per month

Is there an existing child support order for the children? (Yes or No) **NO**

If yes, the ordered support amount is: \$ \_\_\_\_\_ per (frequency) \_\_\_\_\_

Does the Petitioner or Respondent have primary physical care of the children? **Petitioner**

Is there a specific number of overnights in the order or parenting agreement? (Yes or No) **YES**

If yes, the number of overnights is: **253 for Petitioner and 112 for Respondent**

Is Petitioner using the standardized tax deduction to calculate net income? (Yes or No) **YES**

Is Respondent using the standardized tax deduction to calculate net income? (Yes or No) **YES**

# Gross Income

## (Unchanged)

- This is income from all sources before any adjustment and includes spousal support (a.k.a. maintenance or alimony.)
- The following are not considered:
  - ✓ TANF, SSI and SNAP\*;
  - ✓ Benefits or income received for other household children, e.g. child support, survivor benefits, or foster care payment.

\*TANF = Temporary Assistance to Needy Families

SSI = Supplemental Security Income

SNAP = Supplemental Nutrition Assistance Program

In our example, we determine support for a CP/Petitioner with \$2,000 and NCP/Respondent with \$3,000 Gross Monthly Income and no other considerations.

Notice the possible adjustments for the Adjusted Gross Monthly Income amount.

Support Calculations		Petitioner	Respondent	Combined Total for Parents
<b>Gross Monthly Income</b>				
	Gross Monthly Income	\$ 2,000.00	\$ 3,000.00	
	(Plus) Maintenance received pursuant to an order	\$ -		
	(Plus) Social Security Dependent Benefit Allotment	\$ -	\$ -	
	(Minus) Maintenance paid to other party	\$ -	\$ -	
<b>Adjusted Gross Monthly Income</b>		\$ 2,000.00	\$ 3,000.00	

# Net Income

- Net Income is gross income minus the following:
  - ✓ Standardized tax amount or individualized tax amount.\*
  - ✓ Multi-Family adjustment for support paid for another child or for spousal support.
- Currently, we must make a series of calculations to determine net income from gross income.
- Under Income Shares, we will simply enter gross income into the Calculator.

\*The standardized tax amount is the figure per the Gross to Net Income Conversion Table Using Standardized Tax Amounts. The individualized tax amount is an independently determined figure. This table cannot be used to determine net income using an individualized tax amount.



Net monthly income using the standardized tax deduction is “pulled” from the Gross to Net Income Conversion Table shown on the next slide.

Support Calculations			
	Pet	Respondent	Combined Total for Parents
Net Monthly Income			
Net Monthly Income Using the Standardized			
Tax Deduction to Calculate Net Income	\$ -	-	
Net Monthly Income Using an Individualized			
Tax Amount to Calculate Net Income	\$ -	-	
(Minus) Multi-Family adjustment with an order	\$ -	\$ -	
(Minus) Multi-Family adjustment without an order	\$ -	\$ -	
Adjusted Net Monthly Income	\$ -	\$ -	\$ -

# Gross to Net Income Conversion Table (DRAFT)

Here's the column for the number of children (1).

Draft: 11/14/2016

Gross to Net Income Conversion Table Using Standardized Tax Amounts									
Monthly Gross Income		Net Income							
		Recipient Parent with Number of Children for Whom Support Is Being Determined						Parent with Duty to Support	
		1 Child	2 Children	3 Children	4 Children	5 Children	6 Children		
1725.00 -	1774.99	1509	1550	1578	1584	1591	1598	1463	
1775.00 -	1824.99	1548	1589	1622	1629	1636	1642	1500	
1825.00 -	1874.99	1588	1628	1666	1673	1680	1687	1536	
1875.00 -	1924.99	1627	1668	1708	1717	1724	1731	1573	
1925.00 -	1974.99	1666	1707	1747	1762	1768	1775	1610	
1975.00 -	2024.99	1704	1746	1787	1806	1813	1820	1647	

Here's the income range for the Petitioner (\$2,000).

The Calculator will find the applicable Net Income amount.

# Gross to Net Income Conversion Table (DRAFT)

Here's the column for the parent with the duty to provide support.

Draft: 11/14/2016

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income							
	Recipient Parent with Number of Children for Whom Support Is Being Determined							Parent with Duty to Support
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children		
2625.00 - 2674.99	2183	2240	2298	2338	2379	2395	2125	
2675.00 - 2724.99	2219	2277	2334	2377	2418	2440	2162	
2725.00 - 2774.99	2256	2314	2371	2417	2457	2484	2199	
2775.00 - 2824.99	2293	2350	2408	2456	2497	2528	2236	
2825.00 - 2874.99	2330	2387	2445	2495	2536	2573	2272	
2875.00 - 2924.99	2367	2424	2482	2535	2575	2616	2309	
2925.00 - 2974.99	2403	2461	2518	2574	2615	2655	2346	
2975.00 - 3024.99	2440	2498	2555	2613	2654	2694	2383	

Here's the income range for the Respondent (\$3,000).

The Calculator will again automatically find the applicable Net Income amount.

The Adjusted Net Monthly Income amount is determined with a combined total amount for both parents.

Support Calculations				
		Petitioner	Respondent	Combined Total for Parents
Net Monthly Income				
Net Monthly Income Using the Standardized Tax Deduction to Calculate Net Income		\$ 1,704.00	2,383.00	
Net Monthly Income Using an Individualized Tax Amount to Calculate Net Income		\$ -	-	
	(Minus) Multi-Family adjustment with an order	\$ -	\$ -	Combined total
	(Minus) Multi-Family adjustment without an order	\$ -	\$ -	
Adjusted Net Monthly Income		\$ 1,704.00	\$ 2,383.00	\$ 4,087.00

The Petitioner's Net Income and the Respondent's Net Income from the Gross to Net Income Conversion Table are entered here.

Moving down the Calculator, the Percentage Shares of Net Monthly Income are determined by taking each parent's net monthly income and dividing it by the combined total.

Support Calculations			
	Petitioner	Respondent	Combined Total for Parents
<b>Adjusted Net Monthly Income</b>	\$ 1,704.00	\$ 2,383.00	\$ 4,087.00
<b>Percentage Shares of Net Monthly Income</b>			
Each parent's Net Monthly Income divided by total Combined Net Monthly Income	41.69%	58.31%	Combined total

For the Petitioner  
in this example:  
 $\$1,704 \div \$4,087$   
 $= 41.69\%$

The Basic Child Support Obligation is “pulled” from the Combined Total to the Income Shares Schedule shown on the next slide.

Support Calculations			
	Petitioner	Respondent	Combined Total for Parents
<b>Adjusted Net Monthly Income</b>	\$ 1,704.00	\$ 2,383.00	\$ 4,087.00
<b>Percentage Shares of Net Monthly Income</b>			
Each parent's Net Monthly Income divided by total Combined Net Monthly Income	41.69%	58.31%	
<b>Basic Child Support Obligation</b>			
Combined support amount per Schedule of Basic Child Support Obligations	\$ -	\$ -	\$ -



# Income Shares Schedule (DRAFT)

Here's the column for one child.

Draft: Nov. 14, 2016

Income Shares Schedule Based on Net Income								
Combined Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3875.00	-	3924.99	820	1244	1496	1670	1838	1997
3925.00	-	3974.99	826	1253	1505	1681	1849	2010
3975.00	-	4024.99	832	1261	1514	1691	1860	2022
4025.00	-	4074.99	838	1269	1523	1702	1872	2035
4075.00	-	4124.99	844	1278	1533	1712	1883	2047

Here's the Combined Adjusted Net Income range for **\$4,087**.

The Calculator will find the applicable amount for one child.

The Basic Child Support Obligation field is then auto-populated.

Support Calculations			
	Petitioner	Respondent	Combined Total for Parents
<b>Adjusted Net Monthly Income</b>	\$ 1,704.00	\$ 2,383.00	\$ 4,087.00
<b>Percentage Shares of Net Monthly Income</b>			
Each parent's Net Monthly Income divided by total Combined Net Monthly Income	41.69%	58.31%	
<b>Basic Child Support Obligation</b>			
Combined support amount per Schedule of Basic Child Support Obligations	\$ 351.86	\$ 492.14	\$ 844.00

The Basic Child Support Obligation amount of **\$844** per the Income Shares Schedule is populated.



The Calculator will also provide a breakdown of the Basic Child Support Obligation for the Petitioner and Respondent.

Support Calculations			
	Petitioner	Respondent	Combined Total for Parents
<b>Adjusted Net Monthly Income</b>	\$ 1,704.00	\$ 2,383.00	\$ 4,087.00
<b>Percentage Shares of Net Monthly Income</b>			
Each parent's Net Monthly Income divided by total Combined Net Monthly Income	41.69%	58.31%	
<b>Basic Child Support Obligation</b>			
Combined support amount per Schedule of Basic Child Support Obligations	\$ 351.86	\$ 492.14	\$ 844.00

To determine the Basic Child Support Obligation, the Combined Total is multiplied by the Percentage Shares for each parent. For the Respondent in this example:  
 $\$844 \times 58.31\% (.5831) = \$492.14$

The Calculator will require medical costs to be addressed. The medical premium amount is prorated.

	Petitioner	Respondent	Combined Total for Parents
<b>Allowances</b>			
<b>Adjustment for Social Security Dependent Benefit Allotment Paid for Subject Child</b>			
(Minus) Monthly Social Security Dependent Benefit Allotment paid for subject children	\$ -	\$ -	
(Plus) Proportional share of subject children's monthly health insurance cost	\$ 36.37	\$ 50.88	\$ 87.25
(Plus) Proportional share of monthly child care expenses	\$ -	\$ -	\$ -
(Plus) Proportional share of monthly school and extracurricular activity expenses	\$ -	\$ -	\$ -

- Here, \$87.25 is the cost of the monthly health insurance premium.
- The proportional share of monthly health insurance is based on the same percentages of the Basic Child Support Obligation illustrated on [slide 21](#).
- For the Respondent in this example: **\$87.25 x 58.31% (.5831) = \$50.88**

The health insurance premium cost is then calculated.

	Petitioner	Respondent	Combined Total for Parents
<b>Allowances</b>			
<b>Adjustment for Social Security Dependent Benefit Allotment Paid for Subject Child</b>			
(Minus) Monthly Social Security Dependent Benefit Allotment paid for subject children	\$ -	\$ -	
(Plus) Proportional share of subject children's monthly health insurance cost	\$ 36.37	\$ 50.88	\$ 87.25
(Plus) Proportional share of monthly child care expenses	\$ -	\$ -	\$ -
(Plus) Proportional share of monthly school and extracurricular activity expenses	\$ -	\$ -	\$ -
<b>Monthly Support Total for Each Parent for All Financial Obligations</b>	<b>\$ 388.23</b>	<b>\$ 543.02</b>	

The Basic Child Support Obligation is added to the Health Insurance Cost.  
 For the Respondent in this example: **\$492.14 + \$50.88 = \$543.02**  
 (See [slide 25](#) for Respondent's \$492.14 basic child support obligation amount.)

All computations are completed, and the Recommended Child Support Order displays at the bottom.

	Petitioner	Respondent
Monthly Support Total for Each Parent for All Financial Obligations	\$ 388.23	\$ 543.02
Recommended Child Support Order	\$ -	\$ 543.02

Notice that the Recommended Child Support Order amount is the single \$543.02 figure for the Respondent.

# Shared Physical Care Allowance

# Parenting Time

- Parenting Time is “the time during which a parent is responsible for exercising caretaking functions and non-significant decision-making responsibilities with respect to the child.” (750 ILCS 5/600 (e))
- Parenting Time schedules are typically included in divorce orders and contained in documents such as a Parenting Plan or Joint Parenting Time Agreement.
- Parenting Time schedules specify agreed terms for school year, holiday, vacation, etc. arrangements for a child.

# Shared Physical Care

- Shared Physical Care occurs when each parent has at least 146 overnights, which is 40%, with the child per year.
- Overnight stays of at least 146 per year for each parent in a Parenting Time schedule is a consideration of the Illinois Income Shares Support Guideline Model.

Here the Petitioner has 219 and Respondent 146 overnights. The Proportional Amount of a Shared Physical Care Child Support Obligation (Basic Support Obligation multiplied by 1.5) is based on the Percentage Shares of Net Monthly Income.

	Petitioner	Respondent	Combined Total for Parents
<b>Adjusted Net Monthly Income</b>	\$ 3,847.00	\$ 8,566.00	\$ 12,413.00
<b>Percentage Shares of Net Monthly Income</b>			
Each parent's Net Monthly Income divided by total Combined Net Monthly Income	30.99%	69.01%	
<b>Basic Child Support Obligation</b>			
Combined support amount per Schedule of Basic Child Support Obligations	\$ 499.87	\$ 1,113.13	\$ 1,613.00
<b>Shared Physical Care Support Obligation</b>			
Basic shared physical care support obligation per Basic Child Support Obligation times 1.5			\$ 2,419.50
<b>Proportional Amount of Shared Physical Care Child Support Obligation</b>			
Each parent's portion of the basic child support obligation	\$ 749.80	\$ 1,669.70	

Respondent's share of Basic Child Support Obligation is **\$1,113.13**, and proportional share of Shared Physical Care Support Obligation is **\$1,669.70**.



The adjustment for Shared Physical Care is completed by subtracting the lesser from the higher amount as shown here.

	Petitioner	Respondent	Combined Total for Parents
<b>Adjustment for Shared Physical Care</b>			
Number of overnights	219	146	
Each parent's portion of over- nights per respective number of overnights divided by 365 days per year	60.00%	40.00%	
(multiply) Amount of the Shared Physical Care Support Obligation by <b>other</b> parent's percentage of overnights to determine each parent's proportional share of the Shared Physical Care Support Obligation	\$ 299.92	\$ 1,001.82	
<b>Recommended Child Support Order</b>			
Subtract lesser amount from great amount then enter result in column housing the greater amount	\$ -	\$ 701.90	

Here: Petitioner's  $\$749.80 \times .40 = \$299.92$

Respondent's  $\$1,669.70 \times .60 = \$1,001.82$

Respondent's  $\$1,001.82 - \text{Petitioner's } \$299.92 = \$701.90$

# Split Physical Care

# Split Physical Care

- Split physical care occurs when there is more than one child and each parent has physical care of at least one, but not all, of the children.
- In a split physical care situation, support is calculated to determine what each parent owes the other parent; thus, two calculations are performed.
- The respective child support amounts are then offset with one parent owing the other parent the difference.

# Minimum & Maximum Support Amounts

# Minimum & Maximum Support Amounts

## Minimum

- For a parent with gross income at/below 75% of the Federal Poverty Level, child support is set at \$40.00/mo. per child.
- Total support for all of a payor's children is capped at \$120/month with all children sharing equal portions of the support amount.

## Maximum

- The Schedule of Basic Child Support Obligations provides calculated amounts of child support up to a combined adjusted gross income level of \$30,000/mo.
- For cases exceeding this level, the court may use discretion to determine the support amount.

# Modifications

# Child Support May Be Modified

750 ILCS 5/510(a) provides:

- Upon a showing of a substantial change in circumstances; and
- Without the necessity of showing a change in circumstances for cases receiving child support services from HFS-DCSS, as follows:
  - Upon a showing of an inconsistency of at least 20%, but not less than \$10.00 per month, between the amount of the existing order and the amount of child support that results from the application of the guidelines... unless the inconsistency is due to the fact that the amount of the existing order resulted from a deviation... and there has not been a change in the circumstances that resulted in the deviation.
  - Upon a showing of a need to provide for the health care needs of the child under the order through health insurance or other means...

# Child Support May Not be Modified

- The legislation specifies that no modification is allowed when the only change of circumstances is the guidelines change itself.
- 750 ILCS 5/510 (a) specifically states:

“The enactment of this amendatory Act of the 99th General Assembly itself does not constitute a substantial change in circumstances warranting a modification.”



Thank you!