## LEGISLATIVE ACTION

Senate House

Comm: RCS 04/06/2009

The Committee on Children, Families, and Elder Affairs (Storms) recommended the following:

## Senate Amendment to Amendment (613968) (with title amendment)

Delete lines 84 - 506 and insert:

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Section 3. Paragraph (a) of subsection (1), paragraph (b) of subsection (2), paragraph (a) of subsection (3), and subsections (7), (10), and (11) of section 61.30, Florida Statutes, are amended, and subsection (18) is added to that section, to read:

61.30 Child support guidelines; retroactive child support.-

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- (1) (a) The child support guideline amount as determined by this section presumptively establishes the amount the trier of fact shall order as child support in an initial proceeding for such support or in a proceeding for modification of an existing order for such support, whether the proceeding arises under this or another chapter. The trier of fact may order payment of child support which varies, plus or minus 5 percent, from the quideline amount, after considering all relevant factors, including the needs of the child or children, age, station in life, standard of living, and the financial status and ability of each parent. The trier of fact may order payment of child support in an amount which varies more than 5 percent from such quideline amount only upon a written finding explaining why ordering payment of such guideline amount would be unjust or inappropriate. Notwithstanding the variance limitations of this section, the trier of fact shall order payment of child support which varies from the guideline amount as provided in paragraph (11) (b) whenever any of the children are required by court order or mediation agreement to spend a substantial amount of time with either parent as defined by subparagraph (11) (b) 8. This requirement applies to any living arrangement, whether temporary or permanent.
- (2) Income shall be determined on a monthly basis for each parent as follows:
- (b) 1. Income on a monthly basis shall be imputed to an unemployed or underemployed parent when such employment or underemployment is found by the court to be voluntary on that parent's part, absent a finding of fact by the court of physical

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or mental incapacity or other circumstances over which the parent has no control. In the event of such voluntary unemployment or underemployment, the employment potential and probable earnings level of the parent shall be determined based upon his or her recent work history, occupational qualifications, and prevailing earnings level in the community as provided in this paragraph; however, the court may refuse to impute income to a parent if the court finds it necessary for the parent to stay home with the child who is the subject of a child support calculation.

- 2. There shall be a rebuttable presumption entitling the court to impute Florida minimum wage on a full-time basis to a parent, absent a finding by the court that:
- a. The parent has a physical or mental incapacity that renders the parent unemployable or underemployed;
- b. The parent needs to stay home to care for a child who is the subject of the child support calculation, thereby preventing the parent's employment or rendering the parent underemployed; or
- c. There are other circumstances over which the parent has no control, except for penal incarceration, that prevent the parent from earning an income.

If evidence is produced that demonstrates that the parent is a resident of another state, that state's minimum wage law shall apply. In the absence of a state minimum wage, the federal minimum wage as determined by the United States Department of Labor shall apply.

(3) Net income is obtained by subtracting allowable

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deductions from gross income. Allowable deductions shall include:

- (a) Federal, state, and local income tax which shall be calculated using gross income deductions, adjusted for actual filing status, personal and dependency exemptions, applicable deductions, earned income credits, child and dependent care credits, and other allowable tax credits and allowable dependents and income tax liabilities.
- (7) Child care costs incurred on behalf of the children due to employment, job search, or education calculated to result in employment or to enhance income of current employment of either parent shall be reduced by 25 percent and then shall be added to the basic obligation. After the adjusted child care costs are added to the basic obligation, any moneys prepaid by a parent for child care costs for the child or children of this action shall be deducted from that parent's child support obligation for that child or those children. Child care costs shall not exceed the level required to provide quality care from a licensed source for the children.
- (10) The total minimum child support need shall be determined by adding child care costs and health insurance costs to the minimum child support need. Each parent's actual dollar share of the total minimum child support need shall be determined by multiplying the minimum child support need by each parent's percentage share of the combined monthly net income. The resulting amount shall be paid by the parent having less than 20 percent of the overnight time-sharing to the parent having more than 80 percent of the overnight time-sharing.
  - (11) (a) The court may adjust the total minimum child

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support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

- 1. Extraordinary medical, psychological, educational, or dental expenses.
- 2. Independent income of the child, not to include moneys received by a child from supplemental security income.
- 3. The payment of support for a parent which regularly has been paid and for which there is a demonstrated need.
- 4. Seasonal variations in one or both parents' incomes or expenses.
- 5. The age of the child, taking into account the greater needs of older children.
- 6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though the fulfilling of those needs will cause the support to exceed the presumptive amount established by the guidelines.
- 7. Total available assets of the obligee, obligor, and the child.
- 8. The impact of the Internal Revenue Service dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.
- 8.9. When application of the child support guidelines schedule requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support

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order or when the application of the child support guidelines leaves a party with a net income that is lower than the current federal poverty guidelines.

- 9.10. The particular parenting plan, such as where the child spends a significant amount of time, but less than 20 40 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.
- 10.11. Any other adjustment which is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt which the parties jointly incurred during the marriage.
- (b) Whenever a particular parenting plan provides that each child spend a substantial amount of time with each parent, the court shall adjust any award of child support, as follows:
- 1. In accordance with subsections (9) and (10), calculate the amount of support obligation apportioned to each parent without including day care and health insurance costs in the calculation and multiply the amount by 1.5.
- 2. Calculate the percentage of overnight stays the child spends with each parent.
- 3. Multiply each parent's support obligation as calculated in subparagraph 1. by the percentage of the other parent's overnight stays with the child as calculated in subparagraph 2.
- 4. The difference between the amounts calculated in subparagraph 3. shall be the monetary transfer necessary between

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the parents for the care of the child, subject to an adjustment for day care and health insurance expenses.

- 5. Pursuant to subsections (7) and (8), calculate the net amounts owed by each parent for the expenses incurred for day care and health insurance coverage for the child. Day care shall be calculated without regard to the 25-percent reduction applied by subsection (7).
- 6. Adjust the support obligation owed by each parent pursuant to subparagraph 4. by crediting or debiting the amount calculated in subparagraph 5. This amount represents the child support which must be exchanged between the parents.
- 7. The court may deviate from the child support amount calculated pursuant to subparagraph 6. based upon the deviation factors in paragraph (a), as well as the obligee parent's low income and ability to maintain the basic necessities of the home for the child, the likelihood that either parent will actually exercise the time-sharing schedule set forth in the parenting plan granted by the court, and whether all of the children are exercising the same time-sharing schedule.
- 8. For purposes of adjusting any award of child support under this paragraph, "substantial amount of time" means that a parent exercises time-sharing <del>visitation</del> at least 20 <del>40</del> percent of the overnights of the year.
- (c) A parent's failure to regularly exercise the courtordered or agreed time-sharing schedule not caused by the other parent which resulted in the adjustment of the amount of child support pursuant to subparagraph (a) 9.10. or paragraph (b) shall be deemed a substantial change of circumstances for purposes of modifying the child support award. A modification pursuant to



this paragraph shall be retroactive to the date the noncustodial parent first failed to regularly exercise the court-ordered or agreed time-sharing schedule.

(18) The court may, for good cause shown, order the parent otherwise entitled to the Internal Revenue Service dependency exemption for a child to execute a waiver of the dependency exemption.

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======== T I T L E A M E N D M E N T =========== And the title is amended as follows:

Delete lines 582 - 614

and insert:

postjudgment interest; amending s. 61.30, F.S.; specifying a definition relating to payment of child support varying from the guideline amount whenever any of the children are required by court order to spend a substantial amount of time with either parent; prohibiting use of certain factors in imputing income beyond minimum wage unless a court makes specified findings; revising provisions relating to income tax calculations used in determining net income; eliminating a reduction in the child care cost added to the basic support obligation; providing for determination of the total minimum child support need; providing for payment of a parent's share of the minimum total child support need; deleting provisions relating to adjustment of a minimum child support award relating to the Internal Revenue Service dependency exemption; providing for adjustment of a party's minimum child support award when application of the child support quidelines leaves the party with a net income lower than the federal poverty guidelines; revising the

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percentage of overnight time-sharing that is considered significant for certain purposes; allowing a court to order a party to execute a waiver of the Internal Revenue Service dependency exemption for a child for good cause shown; amending