

1 A bill to be entitled
2 An act relating to spousal and child support; amending s.
3 61.075, F.S.; requiring specified findings if a deferred
4 payment is ordered in an equitable distribution; providing
5 for application of specified provisions; amending s.
6 61.13, F.S.; providing requirements for child support and
7 income deduction orders relating to termination of child
8 support; amending s. 61.14, F.S.; specifying how payments
9 on alimony or spousal support judgments shall be applied;
10 providing for enforcement of interest payments on child
11 support and alimony or spousal support judgments;
12 providing that interest not accrue on postjudgment
13 interest; amending s. 61.30, F.S.; specifying a definition
14 relating to payment of child support varying from the
15 guideline amount whenever any of the children are required
16 by court order to spend a substantial amount of time with
17 either parent; requiring specified findings in order for a
18 court to impute income beyond minimum wage; prohibiting
19 use of certain factors in imputing income beyond minimum
20 wage unless a court makes specified findings; revising
21 provisions relating to income tax calculations used in
22 determining net income; deleting certain net income
23 amounts from the child support guidelines schedule;
24 providing that certain percentages used for combined
25 monthly net income greater than the amount set out in the
26 guidelines schedule shall not be used to determine child
27 support beyond the amount necessary to satisfy the
28 reasonable needs of the child or children; eliminating a

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29 reduction in the child care cost added to the basic
30 support obligation; providing for determination of the
31 total minimum child support need; providing for payment of
32 a parent's share of the minimum total child support need;
33 deleting provisions relating to adjustment of a minimum
34 child support award relating to the Internal Revenue
35 Service dependency exemption; providing for adjustment of
36 a party's minimum child support award when application of
37 the child support guidelines leaves the party with a net
38 income lower than the federal poverty guidelines; revising
39 the percentage of overnight time-sharing that is
40 considered significant for certain purposes; allowing a
41 court to order a party to execute a waiver of the Internal
42 Revenue Service dependency exemption for a child for good
43 cause shown; amending s. 409.2563, F.S.; revising
44 provisions relating to a presumption of minimum wage
45 earning capacity for purposes of administrative support
46 orders; amending s. 742.08, F.S.; providing for
47 enforcement of interest payments on support judgments;
48 providing that interest shall not accrue on postjudgment
49 interest; providing an effective date.

50
51 Be It Enacted by the Legislature of the State of Florida:

52
53 Section 1. Subsection (10) of section 61.075, Florida
54 Statutes, is amended to read:

55 61.075 Equitable distribution of marital assets and
56 liabilities.--

57 (10) To do equity between the parties, the court may, in
 58 lieu of or to supplement, facilitate, or effectuate the
 59 equitable division of marital assets and liabilities, order a
 60 monetary payment in a lump sum or in installments paid over a
 61 fixed period of time. If deferred payment is ordered, the court
 62 shall require security and a reasonable rate of interest, or
 63 otherwise recognize the time value of money, in any such
 64 deferred distribution scheme, absent good cause. The court shall
 65 make written findings of fact relating to any deferred payment,
 66 security or lack thereof, and interest or lack thereof. Nothing
 67 in this section shall preclude application of any provision of
 68 chapter 55 to any subsequent default.

69 Section 2. Paragraph (a) of subsection (1) of section
 70 61.13, Florida Statutes, is amended to read:

71 61.13 Support of children; parenting and time-sharing;
 72 powers of court.--

73 (1)(a) In a proceeding under this chapter, the court may
 74 at any time order either or both parents who owe a duty of
 75 support to a child to pay support to the other parent or, in the
 76 case of both parents, to the person with custody in accordance
 77 with the child support guidelines schedule in s. 61.30.

78 1. All child support orders and income deduction orders
 79 entered on or after October 1, 2009, shall provide for the
 80 following:

81 a. Termination of child support upon a child's 18th
 82 birthday, unless the court finds or has previously found that s.
 83 743.07(2) applies or unless otherwise agreed to by the parties.

84 b. A schedule, based upon the record existing at the time
 85 of the order, stating the amount of the monthly child support
 86 obligation for all the minor children at the time of the order
 87 and the amount of child support that will be owed for the
 88 remaining children for whom child support will continue when any
 89 child is no longer entitled to receive child support under this
 90 subparagraph.

91 c. The month and year that the reduction or termination of
 92 child support becomes effective.

93 2. Notwithstanding subparagraph 1., the court initially
 94 entering an order requiring one or both parents to make child
 95 support payments has continuing jurisdiction after the entry of
 96 the initial order to modify the amount and terms and conditions
 97 of the child support payments when the modification is found
 98 necessary by the court in the best interests of the child, when
 99 the child reaches majority, when there is a substantial change
 100 in the circumstances of the parties, when s. 743.07(2) applies,
 101 or when a child is emancipated, marries, joins the armed
 102 services, or dies. The court initially entering a child support
 103 order has continuing jurisdiction to require the obligee to
 104 report to the court on terms prescribed by the court regarding
 105 the disposition of the child support payments.

106 Section 3. Paragraph (d) of subsection (6) of section
 107 61.14, Florida Statutes, is amended, and subsection (12) is
 108 added to that section, to read:

109 61.14 Enforcement and modification of support,
 110 maintenance, or alimony agreements or orders.--

111 (6)

112 (d) The court shall hear the obligor's motion to contest
 113 the impending judgment within 15 days after the date of filing
 114 of the motion. Upon the court's denial of the obligor's motion,
 115 the amount of the delinquency and all other amounts that become
 116 due, together with costs and a service charge of up to \$25,
 117 become a final judgment by operation of law against the obligor.
 118 The depository shall charge interest at the rate established in
 119 s. 55.03 on all judgments for support. Payments on judgments
 120 shall be applied first to the current child support due, then to
 121 any delinquent principal, and then to interest on the support
 122 judgment. Payments on alimony or spousal support judgments shall
 123 be applied first to the current alimony or spousal support due,
 124 then to any delinquent principal, and then to interest on the
 125 alimony or spousal support judgment.

126 (12) Interest on child support and alimony or spousal
 127 support judgments shall be enforceable through all of the
 128 methods available to enforce the underlying support order,
 129 including contempt. Interest shall not accrue on postjudgment
 130 interest.

131 Section 4. Paragraph (a) of subsection (1), paragraph (b)
 132 of subsection (2), paragraph (a) of subsection (3), and
 133 subsections (6), (7), (10), and (11) of section 61.30, Florida
 134 Statutes, are amended, and subsection (18) is added to that
 135 section, to read:

136 61.30 Child support guidelines; retroactive child
 137 support.--

138 (1) (a) The child support guideline amount as determined by
 139 this section presumptively establishes the amount the trier of

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140 fact shall order as child support in an initial proceeding for
141 such support or in a proceeding for modification of an existing
142 order for such support, whether the proceeding arises under this
143 or another chapter. The trier of fact may order payment of child
144 support which varies, plus or minus 5 percent, from the
145 guideline amount, after considering all relevant factors,
146 including the needs of the child or children, age, station in
147 life, standard of living, and the financial status and ability
148 of each parent. The trier of fact may order payment of child
149 support in an amount which varies more than 5 percent from such
150 guideline amount only upon a written finding explaining why
151 ordering payment of such guideline amount would be unjust or
152 inappropriate. Notwithstanding the variance limitations of this
153 section, the trier of fact shall order payment of child support
154 which varies from the guideline amount as provided in paragraph
155 (11) (b) whenever any of the children are required by court order
156 ~~or mediation agreement~~ to spend a substantial amount of time
157 with either parent as defined by subparagraph (11) (b) 8. This
158 requirement applies to any living arrangement, whether temporary
159 or permanent.

160 (2) Income shall be determined on a monthly basis for each
161 parent as follows:

162
163 (b) 1. Income on a monthly basis shall be imputed to an
164 unemployed or underemployed parent when such employment or
165 underemployment is found by the court to be voluntary on that
166 parent's part, absent a finding of fact by the court of physical
167 or mental incapacity or other circumstances over which the

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

177 2. In order for the court to impute income beyond minimum
178 wage under subparagraph 1., the court must make specific
179 findings of fact consistent with the requirements of this
180 subparagraph. The party seeking to impute income has the burden
181 to present competent, substantial evidence showing the
182 following:

183 a. That the unemployment or underemployment is voluntary.

184 b. The amount and source of the imputed income, through
185 evidence of income from available employment for which the party
186 is suitably qualified by education, experience, current
187 licensure, or geographic location, with due consideration being
188 given to the parties' time-sharing schedule and their historical
189 exercise of the time-sharing provided in the parenting plan or
190 relevant order.

191 3. There shall be a rebuttable presumption entitling the
192 court to impute Florida minimum wage on a full-time basis to a
193 parent, absent a finding by the court that:

194 a. The parent has a physical or mental incapacity that
195 renders the parent unemployable or underemployed;

196 b. The parent needs to stay home to care for a child who
 197 is the subject of the child support calculation, thereby
 198 preventing the parent's employment or rendering the parent
 199 underemployed; or

200 c. There are other circumstances over which the parent has
 201 no control, except for penal incarceration, that prevent the
 202 parent from earning an income.

203
 204 If evidence is produced that demonstrates that the parent is a
 205 resident of another state, that state's minimum wage law shall
 206 apply. In the absence of a state minimum wage, the federal
 207 minimum wage as determined by the United States Department of
 208 Labor shall apply.

209 4. Unless the court makes the appropriate findings under
 210 sub-subparagraph 2.b., income may not be imputed beyond minimum
 211 wage requirements in subparagraph 3. based upon:

212 a. Income records that are more than 5 years old at the
 213 time of the hearing or trial at which imputation is sought; or

214 b. Income at a level that a party has never earned in the
 215 past, unless recently degreed, licensed, certified, relicensed,
 216 or recertified and thus qualified for, subject to geographic
 217 location, with due consideration of the parties' existing time-
 218 sharing schedule and their historical exercise of the time-
 219 sharing provided in the parenting plan or relevant order.

220 (3) Net income is obtained by subtracting allowable
 221 deductions from gross income. Allowable deductions shall
 222 include:

223 (a) Federal, state, and local income tax, which shall be
 224 calculated using gross income deductions, adjusted for actual
 225 filing status, personal and dependency exemptions, applicable
 226 deductions, earned income credits, child and dependent care
 227 credits, and other allowable tax credits ~~and allowable~~
 228 ~~dependents and income tax liabilities.~~

229 (6) The following guidelines schedule shall be applied to
 230 the combined net income to determine the minimum child support
 231 need:
 232

Combined Monthly

233 234 Net Income	235 236 Child or Children					
	237 One	Two	Three	Four	Five	238 Six
239 650.00	74	75	75	76	77	78
240 700.00	119	120	121	123	124	125
241 750.00	164	166	167	169	171	173
800.00	190	211	213	216	218	220
850.00	202	257	259	262	265	268
900.00	213	302	305	309	312	315

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242	950.00	224	347	351	355	359	363
243	1000.00	235	365	397	402	406	410
244	1050.00	246	382	443	448	453	458
245	1100.00	258	400	489	495	500	505
246	1150.00	269	417	522	541	547	553
247	1200.00	280	435	544	588	594	600
248	1250.00	290	451	565	634	641	648
249	1300.00	300	467	584	659	688	695
250	1350.00	310	482	603	681	735	743
251	1400.00	320	498	623	702	765	790
252	1450.00	330	513	642	724	789	838
253	1500.00	340	529	662	746	813	869
254	1550.00	350	544	681	768	836	895
255	1600.00	360	560	701	790	860	920

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256	1650.00	370	575	720	812	884	945
257	1700.00	380	591	740	833	907	971
258	1750.00	390	606	759	855	931	996
259	1800.00	400	622	779	877	955	1022
260	1850.00	410	638	798	900	979	1048
261	1900.00	421	654	818	923	1004	1074
262	1950.00	431	670	839	946	1029	1101
263	2000.00	442	686	859	968	1054	1128
264	2050.00	452	702	879	991	1079	1154
265	2100.00	463	718	899	1014	1104	1181
266	2150.00	473	734	919	1037	1129	1207
267	2200.00	484	751	940	1060	1154	1234
268	2250.00	494	767	960	1082	1179	1261
269	2300.00	505	783	980	1105	1204	1287

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270	2350.00	515	799	1000	1128	1229	1314
271	2400.00	526	815	1020	1151	1254	1340
272	2450.00	536	831	1041	1174	1279	1367
273	2500.00	547	847	1061	1196	1304	1394
274	2550.00	557	864	1081	1219	1329	1420
275	2600.00	568	880	1101	1242	1354	1447
276	2650.00	578	896	1121	1265	1379	1473
277	2700.00	588	912	1141	1287	1403	1500
278	2750.00	597	927	1160	1308	1426	1524
279	2800.00	607	941	1178	1328	1448	1549
280	2850.00	616	956	1197	1349	1471	1573
281	2900.00	626	971	1215	1370	1494	1598
282	2950.00	635	986	1234	1391	1517	1622
283	3000.00	644	1001	1252	1412	1540	1647

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284	3050.00	654	1016	1271	1433	1563	1671
285	3100.00	663	1031	1289	1453	1586	1695
286	3150.00	673	1045	1308	1474	1608	1720
287	3200.00	682	1060	1327	1495	1631	1744
288	3250.00	691	1075	1345	1516	1654	1769
289	3300.00	701	1090	1364	1537	1677	1793
290	3350.00	710	1105	1382	1558	1700	1818
291	3400.00	720	1120	1401	1579	1723	1842
292	3450.00	729	1135	1419	1599	1745	1867
293	3500.00	738	1149	1438	1620	1768	1891
294	3550.00	748	1164	1456	1641	1791	1915
295	3600.00	757	1179	1475	1662	1814	1940
296	3650.00	767	1194	1493	1683	1837	1964
297	3700.00	776	1208	1503	1702	1857	1987

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298	3750.00	784	1221	1520	1721	1878	2009
299	3800.00	793	1234	1536	1740	1899	2031
300	3850.00	802	1248	1553	1759	1920	2053
301	3900.00	811	1261	1570	1778	1940	2075
302	3950.00	819	1275	1587	1797	1961	2097
303	4000.00	828	1288	1603	1816	1982	2119
304	4050.00	837	1302	1620	1835	2002	2141
305	4100.00	846	1315	1637	1854	2023	2163
306	4150.00	854	1329	1654	1873	2044	2185
307	4200.00	863	1342	1670	1892	2064	2207
308	4250.00	872	1355	1687	1911	2085	2229
309	4300.00	881	1369	1704	1930	2106	2251
310	4350.00	889	1382	1721	1949	2127	2273
311	4400.00	898	1396	1737	1968	2147	2295

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312	4450.00	907	1409	1754	1987	2168	2317
313	4500.00	916	1423	1771	2006	2189	2339
314	4550.00	924	1436	1788	2024	2209	2361
315	4600.00	933	1450	1804	2043	2230	2384
316	4650.00	942	1463	1821	2062	2251	2406
317	4700.00	951	1477	1838	2081	2271	2428
318	4750.00	959	1490	1855	2100	2292	2450
319	4800.00	968	1503	1871	2119	2313	2472
320	4850.00	977	1517	1888	2138	2334	2494
321	4900.00	986	1530	1905	2157	2354	2516
322	4950.00	993	1542	1927	2174	2372	2535
323	5000.00	1000	1551	1939	2188	2387	2551
324	5050.00	1006	1561	1952	2202	2402	2567
325	5100.00	1013	1571	1964	2215	2417	2583

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326	5150.00	1019	1580	1976	2229	2432	2599
327	5200.00	1025	1590	1988	2243	2447	2615
328	5250.00	1032	1599	2000	2256	2462	2631
329	5300.00	1038	1609	2012	2270	2477	2647
330	5350.00	1045	1619	2024	2283	2492	2663
331	5400.00	1051	1628	2037	2297	2507	2679
332	5450.00	1057	1638	2049	2311	2522	2695
333	5500.00	1064	1647	2061	2324	2537	2711
334	5550.00	1070	1657	2073	2338	2552	2727
335	5600.00	1077	1667	2085	2352	2567	2743
336	5650.00	1083	1676	2097	2365	2582	2759
337	5700.00	1089	1686	2109	2379	2597	2775
338	5750.00	1096	1695	2122	2393	2612	2791
339	5800.00	1102	1705	2134	2406	2627	2807

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340	5850.00	1107	1713	2144	2418	2639	2820
341	5900.00	1111	1721	2155	2429	2651	2833
342	5950.00	1116	1729	2165	2440	2663	2847
343	6000.00	1121	1737	2175	2451	2676	2860
344	6050.00	1126	1746	2185	2462	2688	2874
345	6100.00	1131	1754	2196	2473	2700	2887
346	6150.00	1136	1762	2206	2484	2712	2900
347	6200.00	1141	1770	2216	2495	2724	2914
348	6250.00	1145	1778	2227	2506	2737	2927
349	6300.00	1150	1786	2237	2517	2749	2941
350	6350.00	1155	1795	2247	2529	2761	2954
351	6400.00	1160	1803	2258	2540	2773	2967
352	6450.00	1165	1811	2268	2551	2785	2981
353	6500.00	1170	1819	2278	2562	2798	2994

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354	6550.00	1175	1827	2288	2573	2810	3008
355	6600.00	1179	1835	2299	2584	2822	3021
356	6650.00	1184	1843	2309	2595	2834	3034
357	6700.00	1189	1850	2317	2604	2845	3045
358	6750.00	1193	1856	2325	2613	2854	3055
359	6800.00	1196	1862	2332	2621	2863	3064
360	6850.00	1200	1868	2340	2630	2872	3074
361	6900.00	1204	1873	2347	2639	2882	3084
362	6950.00	1208	1879	2355	2647	2891	3094
363	7000.00	1212	1885	2362	2656	2900	3103
364	7050.00	1216	1891	2370	2664	2909	3113
365	7100.00	1220	1897	2378	2673	2919	3123
366	7150.00	1224	1903	2385	2681	2928	3133
367	7200.00	1228	1909	2393	2690	2937	3142

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368	7250.00	1232	1915	2400	2698	2946	3152
369	7300.00	1235	1921	2408	2707	2956	3162
370	7350.00	1239	1927	2415	2716	2965	3172
371	7400.00	1243	1933	2423	2724	2974	3181
372	7450.00	1247	1939	2430	2733	2983	3191
373	7500.00	1251	1945	2438	2741	2993	3201
374	7550.00	1255	1951	2446	2750	3002	3211
375	7600.00	1259	1957	2453	2758	3011	3220
376	7650.00	1263	1963	2461	2767	3020	3230
377	7700.00	1267	1969	2468	2775	3030	3240
378	7750.00	1271	1975	2476	2784	3039	3250
379	7800.00	1274	1981	2483	2792	3048	3259
380	7850.00	1278	1987	2491	2801	3057	3269
381	7900.00	1282	1992	2498	2810	3067	3279

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382	7950.00	1286	1998	2506	2818	3076	3289
383	8000.00	1290	2004	2513	2827	3085	3298
384	8050.00	1294	2010	2521	2835	3094	3308
385	8100.00	1298	2016	2529	2844	3104	3318
386	8150.00	1302	2022	2536	2852	3113	3328
387	8200.00	1306	2028	2544	2861	3122	3337
388	8250.00	1310	2034	2551	2869	3131	3347
389	8300.00	1313	2040	2559	2878	3141	3357
390	8350.00	1317	2046	2566	2887	3150	3367
391	8400.00	1321	2052	2574	2895	3159	3376
392	8450.00	1325	2058	2581	2904	3168	3386
393	8500.00	1329	2064	2589	2912	3178	3396
394	8550.00	1333	2070	2597	2921	3187	3406
395	8600.00	1337	2076	2604	2929	3196	3415

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396	8650.00	1341	2082	2612	2938	3205	3425
397	8700.00	1345	2088	2619	2946	3215	3435
398	8750.00	1349	2094	2627	2955	3224	3445
399	8800.00	1352	2100	2634	2963	3233	3454
400	8850.00	1356	2106	2642	2972	3242	3464
401	8900.00	1360	2111	2649	2981	3252	3474
402	8950.00	1364	2117	2657	2989	3261	3484
403	9000.00	1368	2123	2664	2998	3270	3493
404	9050.00	1372	2129	2672	3006	3279	3503
405	9100.00	1376	2135	2680	3015	3289	3513
406	9150.00	1380	2141	2687	3023	3298	3523
407	9200.00	1384	2147	2695	3032	3307	3532
408	9250.00	1388	2153	2702	3040	3316	3542
409	9300.00	1391	2159	2710	3049	3326	3552

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410	9350.00	1395	2165	2717	3058	3335	3562
411	9400.00	1399	2171	2725	3066	3344	3571
412	9450.00	1403	2177	2732	3075	3353	3581
413	9500.00	1407	2183	2740	3083	3363	3591
414	9550.00	1411	2189	2748	3092	3372	3601
415	9600.00	1415	2195	2755	3100	3381	3610
416	9650.00	1419	2201	2763	3109	3390	3620
417	9700.00	1422	2206	2767	3115	3396	3628
418	9750.00	1425	2210	2772	3121	3402	3634
419	9800.00	1427	2213	2776	3126	3408	3641
420	9850.00	1430	2217	2781	3132	3414	3647
421	9900.00	1432	2221	2786	3137	3420	3653
422	9950.00	1435	2225	2791	3143	3426	3659
423	10000.00	1437	2228	2795	3148	3432	3666

424 For combined monthly net income less than the amount set out on
 425 the above guidelines schedule, the parent should be ordered to
 426 pay a child support amount, determined on a case-by-case basis,
 427 to establish the principle of payment and lay the basis for
 428 increased orders should the parent's income increase in the
 429 future. For combined monthly net income greater than the amount
 430 set out in the above guidelines schedule, the obligation shall
 431 be the minimum amount of support provided by the guidelines
 432 schedule plus the following percentages multiplied by the amount
 433 of income over \$10,000:

Child or Children

435	One	Two	Three	Four	Five	Six
436	5.0%	7.5%	9.5%	11.0%	12.0%	12.5%

437
 438 These percentages shall not be used to determine child support
 439 beyond the amount necessary to satisfy the reasonable needs of
 440 the child or children.

441 (7) Child care costs incurred on behalf of the children
 442 due to employment, job search, or education calculated to result
 443 in employment or to enhance income of current employment of
 444 either parent shall be ~~reduced by 25 percent and then shall be~~
 445 added to the basic obligation. After the ~~adjusted~~ child care
 446 costs are added to the basic obligation, any moneys prepaid by a
 447 parent for child care costs for the child or children of this
 448 action shall be deducted from that parent's child support

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449 obligation for that child or those children. Child care costs
450 shall not exceed the level required to provide quality care from
451 a licensed source for the children.

452 (10) The total minimum child support need shall be
453 determined by adding child care costs and health insurance costs
454 to the minimum child support need. Each parent's actual dollar
455 share of the total minimum child support need shall be
456 determined by multiplying the minimum child support need by each
457 parent's percentage share of the combined monthly net income.
458 The resulting amount shall be paid by the parent having less
459 than 20 percent of the overnight time-sharing to the parent
460 having more than 80 percent of the overnight time-sharing.

461 (11) (a) The court may adjust the total minimum child
462 support award, or either or both parents' share of the total
463 minimum child support award, based upon the following deviation
464 factors:

465 1. Extraordinary medical, psychological, educational, or
466 dental expenses.

467 2. Independent income of the child, not to include moneys
468 received by a child from supplemental security income.

469 3. The payment of support for a parent which regularly has
470 been paid and for which there is a demonstrated need.

471 4. Seasonal variations in one or both parents' incomes or
472 expenses.

473 5. The age of the child, taking into account the greater
474 needs of older children.

475 6. Special needs, such as costs that may be associated
476 with the disability of a child, that have traditionally been met

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477 within the family budget even though the fulfilling of those
478 needs will cause the support to exceed the presumptive amount
479 established by the guidelines.

480 7. Total available assets of the obligee, obligor, and the
481 child.

482 ~~8. The impact of the Internal Revenue Service dependency~~
483 ~~exemption and waiver of that exemption. The court may order a~~
484 ~~parent to execute a waiver of the Internal Revenue Service~~
485 ~~dependency exemption if the paying parent is current in support~~
486 ~~payments.~~

487 8.9. When application of the child support guidelines
488 schedule requires a person to pay another person more than 55
489 percent of his or her gross income for a child support
490 obligation for current support resulting from a single support
491 order or when the application of the child support guidelines
492 leaves a party with a net income that is lower than the current
493 federal poverty guidelines.

494 ~~9.10.~~ The particular parenting plan, such as where the
495 child spends a significant amount of time, but less than 20 ~~40~~
496 percent of the overnights, with one parent, thereby reducing the
497 financial expenditures incurred by the other parent; or the
498 refusal of a parent to become involved in the activities of the
499 child.

500 ~~10.11.~~ Any other adjustment which is needed to achieve an
501 equitable result which may include, but not be limited to, a
502 reasonable and necessary existing expense or debt. Such expense
503 or debt may include, but is not limited to, a reasonable and

504 necessary expense or debt which the parties jointly incurred
505 during the marriage.

506 (b) Whenever a particular parenting plan provides that
507 each child spend a substantial amount of time with each parent,
508 the court shall adjust any award of child support, as follows:

509 1. In accordance with subsections (9) and (10), calculate
510 the amount of support obligation apportioned to each parent
511 without including day care and health insurance costs in the
512 calculation and multiply the amount by 1.5.

513 2. Calculate the percentage of overnight stays the child
514 spends with each parent.

515 3. Multiply each parent's support obligation as calculated
516 in subparagraph 1. by the percentage of the other parent's
517 overnight stays with the child as calculated in subparagraph 2.

518 4. The difference between the amounts calculated in
519 subparagraph 3. shall be the monetary transfer necessary between
520 the parents for the care of the child, subject to an adjustment
521 for day care and health insurance expenses.

522 5. Pursuant to subsections (7) and (8), calculate the net
523 amounts owed by each parent for the expenses incurred for day
524 care and health insurance coverage for the child. ~~Day care shall~~
525 ~~be calculated without regard to the 25 percent reduction applied~~
526 ~~by subsection (7).~~

527 6. Adjust the support obligation owed by each parent
528 pursuant to subparagraph 4. by crediting or debiting the amount
529 calculated in subparagraph 5. This amount represents the child
530 support which must be exchanged between the parents.

531 7. The court may deviate from the child support amount
 532 calculated pursuant to subparagraph 6. based upon the deviation
 533 factors in paragraph (a), as well as the obligee parent's low
 534 income and ability to maintain the basic necessities of the home
 535 for the child, the likelihood that either parent will actually
 536 exercise the time-sharing schedule set forth in the parenting
 537 plan granted by the court, and whether all of the children are
 538 exercising the same time-sharing schedule.

539 8. For purposes of adjusting any award of child support
 540 under this paragraph, "substantial amount of time" means that a
 541 parent exercises time-sharing ~~visitation~~ at least 20 ~~40~~ percent
 542 of the overnights of the year.

543 (c) A parent's failure to regularly exercise the court-
 544 ordered ~~or agreed~~ time-sharing schedule not caused by the other
 545 parent which resulted in the adjustment of the amount of child
 546 support pursuant to subparagraph (a) 9.10. ~~or~~ paragraph (b) shall
 547 be deemed a substantial change of circumstances for purposes of
 548 modifying the child support award. A modification pursuant to
 549 this paragraph shall be retroactive to the date the ~~noncustodial~~
 550 parent first failed to regularly exercise the court-ordered ~~or~~
 551 ~~agreed~~ time-sharing schedule.

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

556 Section 5. Paragraph (a) of subsection (5) of section
 557 409.2563, Florida Statutes, is amended to read:

558 409.2563 Administrative establishment of child support
 559 obligations.--

560 (5) PROPOSED ADMINISTRATIVE SUPPORT ORDER.--

561 (a) After serving notice upon a parent in accordance with
 562 subsection (4), the department shall calculate that parent's
 563 child support obligation under the child support guidelines
 564 schedule as provided by s. 61.30, based on any timely financial
 565 affidavits received and other information available to the
 566 department. If either parent fails to comply with the
 567 requirement to furnish a financial affidavit, the department may
 568 proceed on the basis of information available from any source,
 569 if such information is sufficiently reliable and detailed to
 570 allow calculation of guideline schedule amounts under s. 61.30.
 571 If a parent receives public assistance and fails to submit a
 572 financial affidavit, the department may submit a financial
 573 affidavit for that parent pursuant to s. 61.30(15). If there is
 574 a lack of sufficient reliable information concerning a parent's
 575 actual earnings for a current or past period, there shall be a
 576 rebuttable presumption ~~it shall be presumed~~ for the purpose of
 577 establishing a support obligation that the parent had an earning
 578 capacity equal to the Florida federal ~~federal~~ minimum wage on a full-
 579 time basis during the applicable period, unless evidence is
 580 presented that the parent is a resident of another state, in
 581 which case that state's minimum wage shall apply. In the absence
 582 of a state minimum wage, the federal minimum wage as determined
 583 by the United States Department of Labor shall apply.

584 Section 6. Section 742.08, Florida Statutes, is amended to
 585 read:

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586 742.08 Default of support payments.--Upon default in
587 payment of any moneys ordered by the court to be paid, the court
588 may enter a judgment for the amount in default, plus interest,
589 administrative costs, filing fees, and other expenses incurred
590 by the clerk of the circuit court which shall be a lien upon all
591 property of the defendant both real and personal. Interest on
592 support judgments shall be enforceable through all of the
593 methods available to enforce the underlying support order,
594 including contempt. Interest shall not accrue on postjudgment
595 interest. Costs and fees shall be assessed only after the court
596 makes a determination of the nonprevailing party's ability to
597 pay such costs and fees. In Title IV-D cases, any costs,
598 including filing fees, recording fees, mediation costs, service
599 of process fees, and other expenses incurred by the clerk of the
600 circuit court, shall be assessed only against the nonprevailing
601 obligor after the court makes a determination of the
602 nonprevailing obligor's ability to pay such costs and fees. The
603 Department of Revenue shall not be considered a party for
604 purposes of this section; however, fees may be assessed against
605 the department pursuant to s. 57.105(1). Willful failure to
606 comply with an order of the court shall be deemed a contempt of
607 the court entering the order and shall be punished as such. The
608 court may require bond of the defendant for the faithful
609 performance of his or her obligation under the order of the
610 court in such amount and upon such conditions as the court shall
611 direct.

612 Section 7. This act shall take effect October 1, 2009.