SEPARATION AND DIVORCE

HANDBOOK

By

STEVEN L. RAYNOR

Attorney at law

Raynor Law Office, P.C. 211 Fifth Street, NE Charlottesville, Virginia 22902-5207 telephone: (434) 220-6066 facsimile: (434) 220-6067

e-mail: steve@raynorlawoffice.com http://www.raynorlawoffice.com

Table of Contents

I. IN	TRODUCTIONIII
II. D	ISCUSSION OF ISSUES AND OPTIONS1
a)	When Marital Troubles Begin
b)	Happy Marriages2
c)	Separation
d)	Selection of Attorney
e)	Selection of Process
f)	Divorce5
g)	Post-divorce6
h)	Children and divorce
III. G	SLOSSARY8
a)	Attorney's Fees
b)	Child Custody and Visitation
c)	Child Support9
d)	Collaborative Divorce
e)	Discovery11
f)	Divorce
g)	Equitable Distribution
h)	Guardian Ad Litem

i)	Litigation	.13
j)	Mediation	.13
k)	Name Change	.14
1)	Retirement Benefits	.14
m)	Separation	.14
n)	Settlement	.14
o)	Spousal Support	.15
p)	Tax Consequences	.16
q)	Temporary Relief	.16
IV.	EXHIBITS	
a)	Child support worksheet, blank	.17
b)	Child support schedule	.19
c)	Child support worksheet, sample	.23
d)	Shared custody child support worksheet, blank	.25
e)	Shared custody child support worksheet, sample	.27

I. INTRODUCTION

This Handbook, which arises out of the author's experience in handling family law cases for over twenty years, is comprised of three parts. First, there is a discussion of the issues and options faced by a person beginning with the initial marital problems, and continuing until after divorce. Second, there is a glossary of divorce-related terms as defined under Virginia law. Finally, there are several exhibits relating to child support.

The information in this Handbook is intended to be of general educational value to persons involved with a separation and divorce. Obviously, not every issue you may face is addressed. The actual issues and law in your case may be more specific, or complicated, than the general information in this Handbook. This information is intended to supplement, not replace, the advice you receive from your family law attorney. Separation and divorce involve complicated and important legal, financial, family and personal issues. You should consult a family law attorney as soon as it becomes apparent that you or your spouse is considering separation or divorce.

II. DISCUSSION OF ISSUES AND OPTIONS

a) When Marital Troubles Begin

Many couples face problems during their marriage. These problems may include an abusive or irresponsible spouse, infidelity, alcohol or drug abuse, financial difficulties, alienation, overly involved in-laws, excessive or inappropriate internet use, a lack of respect or trust, incompatibility, inability to communicate, or any number of other problems.

The first issue to face is whether there is any hope or expectation that the marriage can be saved. The answer to this question lies primarily in the commitment level of you and your spouse. If you or your spouse is unwilling or unable to commit to the marriage, then the marriage will likely end. If your spouse claims to be committed to the marriage, then you need to consider your commitment.

Whether you are willing to continue your commitment to the marriage is a personal decision for you to make. The factors to consider include your children (if any), the transgressions and current attitude of your spouse, your views, religious or otherwise, regarding marriage and commitment, your history with your spouse, and your expectations for the future.

If you have minor children with your spouse, you should be aware of the various studies tracking the impact of divorce on children. Though there is no way to know in advance how any particular child will cope with divorce, the research indicates that some children will suffer long lasting harm as a result of their parents' divorces. The research also suggests, among other things, that continuing a high-conflict marriage could be more harmful to children than divorce. Research shows, however, that 70 percent of divorces are occurring in low conflict marriages. See, *A Generation at Risk*, by Paul Amato and Alan Booth.

b) Happy Marriages

Recently there has been a renewed focus on healthy, happy marriages. Most bookstores carry numerous titles on this topic. In *The Case for Marriage*, Linda Waite reports that 86 percent of people who said they were in bad marriages, but who decided to stay married, said five years later that their marriages had turned around and were now happier. Sixty percent said their marriages were "very happy."

Many books focus on the fact that happy, successful marriages are skill based. If both parties are committed, they can create a better marriage. If you are in a low-conflict marriage, especially if you have children, you should at least consider the research referenced above.

c) **Separation**

If either you or your spouse is unwilling or unable to commit to the marriage, then it is time to consider separation. If it is clear to both parties that the marriage is going to end, then you should explore a full settlement at this time.

You should first hire an attorney to become educated regarding the issues you face, which may include separation, divorce, the division of property and debt (called "equitable distribution"), spousal support, child custody and visitation, child support, and the litigation you will face if you are unable to resolve your differences by agreement.

While you are in the process of becoming educated, you should attempt to maintain communication with your spouse. Civility and communication between you and your spouse may help to minimize both your personal stress and the difficulty of achieving an agreement.

Once you understand the issues and the applicable law, there are several procedures you can follow to obtain a settlement. You can try to reach an agreement directly with your spouse, you can engage in mediation with your spouse, or you can hire collaborative family law attorneys and use the collaborative divorce process.

There is no one right way for everyone. Instead, the way in which you proceed depends

upon the facts and personalities involved in your situation. The important thing is to try to work by agreement rather than having contested court hearings. Contested court proceedings are stressful and expensive for the parties, and the results can be unpredictable.

If for some reason either you or your spouse is unable or unwilling to discuss a full settlement at this stage, you may either attempt a limited settlement focusing, for example, on temporary issues, or you may separate without an agreement. A limited settlement agreement will typically provide; 1) that the separation is by agreement: 2) for the temporary possession of the home by one of the parties; 3) for the temporary allocation of income and expenses; and 4) for temporary arrangements regarding custody of and visitation with children. Any agreement should be prepared or reviewed by your attorney before you sign.

If you are unable to reach any agreement with your spouse prior to separation, you need legal advice about how to proceed. Your options include separation without an agreement, or filing divorce papers with the court.

d) Selection of Attorney

How should you make your selection if you need a family law attorney? A recommendation from a friend, family member, CPA, Counselor, or another attorney is often a good approach. The best approach may be to gather several names and interview each potential attorney. Recognize that you are seeking a good fit. Are you satisfied with the attorney's education and experience? Is he or she responsive to calls or e-mail? Is the attorney's calendar such that he or she is available to see you within a reasonable time? Are the attorney's hourly rates and retainer in line with others of similar experience and reputation?

When you meet with the attorney, are you comfortable with him or her? Do his or her values seem to match yours? Is he or she able to explain things in a way that make sense to you? Does he or she have satisfactory trial experience in the event a court appearance may become necessary in your case? Do you feel that you can trust and have confidence in the attorney?

Obtain names, meet with several attorneys, ask yourself these questions, and odds are that you will be satisfied with your choice. If, at any point, you are not satisfied with your attorney, you should consider changing attorneys. The right attorney is an important counselor and advocate helping you through this challenging process.

e) Selection of Process

Some divorces are bitterly litigated at great financial and emotional expense to the family. The vast majority of cases, however, are resolved by settlement. If you are going to divorce, what is the best process to follow? There is no one process that is best for everyone.

Mediation

In the early 1990s, mediation became popular, and many divorce cases have been resolved by mediation. (See glossary for more information).

Collaborative Law

In this decade, collaborative law (see glossary and separate article on Collaborative Law for more information) has gained popularity.

Traditional Approach

The traditional approach to divorce involves clients negotiating issues directly between themselves or through their attorneys. Issues which are not resolved by agreement are resolved by a judge. There are relatively few cases in which the judge has to decide every issue because the parties just cannot agree. And these cases may have previously involved mediation or the collaborative law process.

If both sides have competent, well-prepared family law attorneys, the traditional approach has a very high settlement rate. Even if some of the issues are resolved by the judge, the parties and the attorneys still typically work together to resolve as many issues as possible.

Conclusion

So what process should you and your spouse follow if you divorce? If you are not sure, consult with an attorney that is comfortable with all three approaches. He or she can talk to you in more detail about the pros and cons of each approach and can help you decide what is best for you. Or have this topic be one of the issues you discuss with several attorneys as part of your initial attorney selection process. There is no one approach or procedure that is best for everyone. Selecting the process, like selecting an attorney, involves finding a good fit.

f) Divorce

Divorce is a legal process instituted by the filing of a complaint with the court, usually in the jurisdiction where you and your spouse last lived together. The complaint sets forth certain facts and contains a request for the court to order certain things such as the divorce, the division of property and debts (equitable distribution), spousal support, child custody and visitation, child support, attorney's fees and temporary ("pendente lite") relief. The temporary relief which can be granted by the court includes spousal support, attorneys' fees, an injunction against interference, child custody, visitation, child support, exclusive use and possession of the marital home, and an injunction restricting the use or transfer of marital assets.

Once divorce papers are filed, the parties can continue to negotiate in an attempt to resolve the issues in dispute. This can be done in mediation, through the attorneys, or directly between the parties. There are good reasons for attempting to resolve matters by agreement. Litigation is expensive, stressful and distracting for the parties, and often further damages their already strained relationship with each other. In some cases, there is not an acceptable option to having the judge resolve the parties' differences. In that situation, it is important that you have a skilled and experienced family law trial attorney.

Either side can request a hearing on one or more of the temporary issues identified above.

This hearing usually lasts one or two hours (though this varies from court to court). After this

hearing, the parties can continue to attempt to settle the remaining issues in dispute. If the case is not settled, then a trial may eventually be held.

At trial, both parties are given the opportunity to present evidence relevant to the issues in dispute. The issues may include divorce, equitable distribution, spousal support, child custody and visitation, child support and attorneys' fees. After all evidence has been presented, each attorney is allowed to argue the case and make specific requests of the judge.

After trial, the judge follows his or her own procedure for rendering a decision.

Typically, the judge will write a letter to the attorneys several weeks after the trial setting forth and explaining his decision. The attorneys then prepare a decree of divorce reflecting the judge's ruling. Once this decree is entered by the judge, the parties are divorced.

g) Post-divorce

After the divorce is granted, your attorney may need to handle the conveyance of real estate or the division of retirement benefits. You should review and revise your estate planning documents and all beneficiary designations.

You may be unhappy with the judge's decision and wish to appeal. You should recognize that, in almost every case, both parties are dissatisfied with some part of the judge's ruling. An appeal is appropriate only when the judge commits an error in the way in which she handles the case or reaches her decision. In most cases, you should simply accept the ruling, move on with your life, and try to get yourself in a good position emotionally, physically, and financially. It may seem hard and you may feel overwhelmed. Be positive while recognizing that things take time.

h) Children and divorce

Both parents should make every attempt to play a vital role in the lives of their children. Children need the ongoing affection, interest and concern of their parents. Children should feel that they have two parents who love and care about them, and are closely involved in their lives.

Guidelines for Parents

- 1. Tell your child that you love him or her and that the divorce is not his or her fault.
- 2. Make every effort to avoid showing anger or bitterness toward the other parent.
- 3. Don't say negative things about the other parent, even if you believe they are true.
- 4. Encourage your child's relationship with the other parent. Do not place the child in the middle or make her feel guilty for loving the other parent.
- 5. Don't use your child to deliver support checks or any type of negative message to the other parent.
- 6. Allow your child to continue being a child. Avoid using the child for emotional support. You need to be the parent; do not put the child in that role.
 - 7. Pay child support on time.
- 8. Do not use your child to try and hurt the other parent (e.g., by discouraging visitation). Recognize that your child's relationship with the other parent should be positive, despite your own feelings. Be supportive of your child's relationship with the other parent.
- 9. Do not give your child the false belief that he is the decision maker in matters of custody or visitation. His wishes are only one factor to be taken into account by you and the other parent if the issues are resolved by agreement, or by the judge if a trial is necessary.
 - 10. Try to establish and maintain a calm atmosphere and a stable environment.
 - 11. Make sure the child has regular and frequent contact with both parents.
- 12. Provide stability and discipline. Children need consistent control and direction. Overly permissive or indecisive parents interfere with the child's healthy development. Children feel more secure and are more likely to thrive when clear limits and expectations are set. Children need leadership and benevolent authority.

If You Need Help

Most people going through a separation and divorce go through emotional stages which

may include denial, anger, depression, and, finally, acceptance. People involved in a divorce often feel they are on an emotional roller-coaster, dealing with the loss of the marriage, less time with their children, new living arrangements, new financial and other responsibilities, and the emotions and problems of other family members, all resulting in increased stress.

You and/or your children may benefit from counseling to assist you through the process. Seek your attorney's or your family physician's help in locating the appropriate professional help for your particular problem. Be sure to ask questions so you understand the counselor's areas of specialty, his or her background and training, fees and payment arrangements, and the general procedure to be followed in helping you resolve your problems.

Advice from well-meaning friends and relatives, in many cases, further aggravates the situation. Friends and relatives can seldom be objective. Professional counseling may assist you in dealing with your and your children's problems.

III. GLOSSARY

a) Attornev's Fees

If your case goes to trial, the judge has discretion to order one party to pay the other party's attorney's fees. In many cases, the party with the greater income has to pay a share of the other party's attorney's fees and costs. In other cases, each party is responsible for his or her own attorney's fees. The judge makes this determination in accordance with what he or she feels to be equitable or fair.

b) Child Custody and Visitation

The custody of and visitation with your child or children should be resolved by agreement, if possible. Custody litigation is expensive, time consuming and emotionally difficult for all concerned.

In determining custody and visitation arrangements, the court is required to give primary consideration to the best interests of the child. The court shall assure minor children of frequent and continuing contact with both parents, when appropriate, and encourage parents to share in

the responsibilities of rearing their children. In determining the best interests of the child, the court is required to consider the following factors.

- 1. The age and physical and mental condition of the child, giving due consideration to the child's changing developmental needs;
- 2. The age and physical and mental condition of each parent;
- 3. The relationship existing between each parent and each child, giving due consideration to the positive involvement with the child's life, the ability to accurately assess and meet the emotional, intellectual and physical needs of the child;
- 4. The needs of the child, giving due consideration to other important relationships of the child, including but not limited to siblings, peers and extended family members;
- 5. The role that each parent has played and will play in the future, in the upbringing and care of the child;
- 6. The propensity of each parent to actively support the child's contact and relationship with the other parent, including whether a parent has unreasonably denied the other parent access to or visitation with the child;
- 7. The relative willingness and demonstrated ability of each parent to maintain a close and continuing relationship with the child, and the ability of each parent to cooperate in and resolve disputes regarding matters affecting the child;
- 8. The reasonable preference of the child, if the court deems the child to be of reasonable intelligence, understanding, age and experience to express such a preference;
- 9. Any history of family abuse. If the court finds such a history, the court may disregard the factors in subdivision 6, above;
- 10. Such other factors as the court deems necessary and proper to the determination.

Legal custody involves the authority to make important decisions regarding the child, such as the choice of schools and elective surgery. The parent with physical custody of the child can have sole legal custody, or the parents can share joint legal custody.

Physical custody involves the child's living arrangements. One parent can have primary physical custody (with the other parent having visitation), or the parents can have shared physical custody. The parties have shared physical custody when they each have more than 90 days per year with the child. A day is considered a 24 hour period. An overnight but less than 24 hour period is considered a half day.

c) Child Support

If you go to court for child support, the amount of child support awarded will be determined in accordance with the Virginia Child Support guidelines. A guideline worksheet is

attached as Exhibit A. The Virginia Department of Social Services has an online Child Support Calculator at http://www.dss.virginia.gov/family/dcse_calc.cgi

Using the worksheet, the judge first determines the income of both parents. The information for line 6. a. comes from a table in the Code of Virginia, Section 20-108.2. A copy of this table is attached as Exhibit B.

Health care insurance costs and day care costs are also calculated. A sample completed worksheet is attached as Exhibit C. Extraordinary medical and dental expenses in excess of \$250 per year are shared by the parents in proportion to their gross incomes.

If both parents have the child or children more than 90 days per year, then a shared support guidelines worksheet is used. A continuous 24 hour period constitutes a day, and an overnight visit, if less than 24 hours, counts as a half day. A blank shared custody form is attached as Exhibit D, and a completed sample is attached as Exhibit E.

Though judges usually order child support in the amount determined by the guidelines, they do have authority to enter a different amount of child support on the basis of the following factors.

- 1. Actual monetary support for other family members or former family members;
- 2. Arrangements regarding custody of the children; including the cost of visitation travel;
- 3. Imputed income to a party who is voluntarily unemployed or voluntarily underemployed; provided that income may not be imputed to the custodial parent when a child is not in school, child care services are not available and the cost of such child care services are not included in the computation; and provided further, that any consideration of imputed income based on a change in a party's employment shall be evaluated with consideration of the good faith and reasonableness of employment decisions made by the party;
- 4. Debts of either party arising during the marriage for the benefit of the child;
- 5. Direct payments ordered by the court for maintaining life insurance coverage, education expenses, or other court-ordered direct payments for the benefit of the child;
- 6. Extraordinary capital gains such as capital gains resulting from the sale of the marital home;
- 7. Any special needs of a child resulting from any physical, emotional, or medical condition;
- 8. Independent financial resources of the child or children;
- 9. Standard of living for the child or children established during the marriage;
- 10. Earning capacity, obligations, financial resources and special needs of each parent;
- 11. Provisions made with regard to the marital property where said property earns income or has income-earning potential;

- 12. Tax consequences to the parties including claims of exemptions, child tax credit, and child care credit for dependent children;
- 13. A written agreement, stipulation, consent order, or decree between the parties which includes the amount of child support; and
- 14. Such other factors as are necessary to consider the equities for the parents and children.

d) Collaborative Divorce

Collaborative divorce is a specific process of working together to reach a mutually acceptable outcome regarding the various divorce issues. Both parties hire attorneys trained in the collaborative practice process, and the parties and the attorneys all sign a contract committing to the process, and stipulating that the attorneys will not participate in litigation in the event all issues are not resolved collaboratively. This is a good option for parties interested in and capable of working together fairly, and with full disclosure. Some family law attorneys only handle collaborative cases, others only handle non-collaborative cases, and some family law attorneys are trained in the collaborative process but also handle non-collaborative cases.

e) Discovery

Informal discovery, which is simply the voluntary exchange of information, can be done at any stage of the proceedings. Once a lawsuit is filed, both parties are allowed to engage in discovery as set forth in the Virginia rules of court. Discovery includes interrogatories (written questions to be answered by the other party under oath), requests for production of documents, requests for admission, and depositions (oral questioning of a party or a witness under oath, before a court reporter).

Your attorney can recommend specific discovery in your case. Your goal should be to gather, in an economical manner, whatever information you need to settle or to prepare for trial.

f) Divorce

A divorce may be granted in Virginia based upon either fault grounds, or upon no fault grounds after a period of separation. Fault grounds include adultery, conviction of a felony

subsequent to the marriage, cruelty, and desertion. There is no waiting period for adultery, but clear and convincing proof is required. The other fault grounds require a one year waiting period.

A divorce based upon no fault grounds may be granted after a one year period of separation. If the parties do not have minor children and have a written separation agreement, then a divorce may be granted after a six month period of separation.

Virginia law also provides for a preliminary divorce, known as a divorce from bed and board, which does not allow the parties to remarry. This type of divorce was more common in the past when a longer waiting period was required for a regular or absolute divorce.

g) **Equitable Distribution**

Equitable distribution is the process in Virginia for allocating assets and debts between a husband and wife in a divorce case. The judge identifies all property owned by the parties and determines how title is held. The judge classifies property as marital, separate, or part marital and part separate.

The classification of property is a complicated issue in some cases. As a general rule (with several significant exceptions), property obtained during the marriage, before the final separation of the parties, is marital. Other property, provided it is separately maintained, is separate property.

The court can allocate any debt of the parties. The court can divide marital, but not separate, property. The court can allocate jointly titled property, and/or make a monetary award. In making its equitable distribution award, the court considers the following factors:

- 1. The contributions, monetary and nonmonetary, of each party to the well-being of the family;
- 2. The contributions, monetary and nonmonetary, of each party in the acquisition and care and maintenance of such marital property of the parties;
- 3. The duration of the marriage;
- 4. The ages and physical and mental condition of the parties;

- 5. The circumstances and factors which contributed to the dissolution of the marriage, specifically including any ground for divorce;
- 6. How and when specific items of such marital property were acquired;
- 7. The debts and liabilities of each spouse, the basis for such debts and liabilities, and the property which may serve as security for such debts and liabilities;
- 8. The liquid or nonliquid character of all marital property;
- 9. The tax consequences to each party;
- 10. The use or expenditure of marital property by either of the parties for a nonmarital separate purpose or the dissipation of such funds, when such was done in anticipation of divorce or separation or after the last separation of the parties; and
- 11. Such other factors as the court deems necessary or appropriate to consider in order to arrive at a fair and equitable monetary award.

h) Guardian Ad Litem

When custody or visitation is an issue, either in a divorce case in circuit court, or as a result of a petition in juvenile and domestic relations district court, the court may appoint an attorney to represent the children. The attorney appointed to represent the children is a "guardian *ad litem*." His or her role is to represent the children in the pending court proceeding.

Some judges routinely appoint guardians *ad litem*, while other judges do so only upon motion of one of the parties. The fee of the guardian *ad litem* is usually paid by the parties as ordered by the court.

i) Litigation

"Litigation" refers to the legal procedures involved in a court action, leading up to and including the hearing or trial.

j) Mediation

Mediation is a process or means of resolving differences by agreement. The parties meet with one or two mediators and discuss the issues in dispute and explore ways of trying to resolve the differences. Mediators do not rule on the dispute. Instead, they are trained to help the parties themselves work out a mutually acceptable solution. Some mediators are attorneys or retired judges. The attorneys for the parties may, but are not required to, attend mediation sessions. Mediation may be helpful and should be at least considered in your case.

k) Name Change

If you changed your name as a result of the marriage, you may return to your prior or maiden name as a result of the divorce by the entry of a name change order.

1) Retirement Benefits

Retirement benefits are marital property to the extent they were earned during the marriage and prior to the last separation of the parties. Marital retirement benefits may be divided by the court as part of the equitable distribution process. Retirement benefits are typically divided so that the non-employee spouse receives a percentage of the benefits.

m) **Separation**

Separation for purposes of divorce simply means not living together as husband and wife. It is possible to live apart and not be separated, or to live in the same house and be separated. You are separated when you no longer behave as or carry out the duties of husband and wife, and you or your spouse has the intent to end the marriage.

No paperwork or court order is required to establish a separation. Nonetheless, it may be in your interest to either obtain a settlement or to file a complaint for divorce prior to your separation. You should consult with your attorney on this issue.

n) Settlement

You and your spouse may reach an agreement on all or certain issues. Settlement may occur at any point during the process from when you are not yet separated until immediately before the issues are resolved by the court.

A settlement is typically set forth in a written document which may be called a "Marital Agreement," a "Separation Agreement," a "Property Settlement Agreement," or a "Settlement Agreement." An agreement may cover one or more of the following issues: child custody (physical and legal), child visitation, child support, spousal support, division of assets and debts,

allocation of tax consequences and attorneys' fees. This is not an exhaustive list, as a settlement agreement may cover almost any issue that the parties wish to address.

o) Spousal Support

Courts in Virginia have authority to award spousal support to either party by periodic payments (usually monthly) for a defined duration, or in periodic payments for an undefined duration, or in a lump sum, or in any combination.

In making its decision regarding spousal support, the court will first consider whether the party seeking spousal support should be denied an award due to adultery or other marital fault.

If an award of support is not barred by fault, the court will consider the following factors:

- 1. The obligations, needs and financial resources of the parties, including but not limited to income from all pension, profit sharing or retirement plans, of whatever nature;
- 2. The standard of living established during the marriage;
- 3. The duration of the marriage;
- 4. The age and physical and mental condition of the parties and any special circumstances of the family;
- 5. The extent to which the age, physical or mental condition or special circumstances of any child of the parties would make it appropriate that a party not seek employment outside of the home;
- 6. The contributions, monetary and nonmonetary, of each party to the well-being of the family;
- 7. The property interests of the parties, both real and personal, tangible and intangible;
- 8. The provisions made with regard to the marital property;
- 9. The earning capacity, including the skills, education and training of the parties and the present employment opportunities for persons possessing such earning capacity;
- 10. The opportunity for, ability of, and the time and costs involved for a party to acquire the appropriate education, training and employment to obtain the skills needed to enhance his or her earning ability;
- 11. The decisions regarding employment, career, economics, education and parenting arrangements made by the parties during the marriage and their effect on present and future earning potential, including the length of time one or both of the parties have been absent from the job market;
- 12. The extent to which either party has contributed to the attainment of education, training, career position or profession of the other party; and
- 13. Such other factors, including the tax consequences to each party, as are necessary to consider the equities between the parties.

p) <u>Tax Consequences</u>

The Internal Revenue Service rules and regulations are complex, detailed and constantly changing. Though a few general rules are set forth below, be aware that there may be applicable exceptions or qualifications. A certified public accountant is often a valuable advisor during the process of separation and divorce.

The transfer of property between spouses incident to a divorce normally is without tax consequence. The party receiving property does not receive a stepped up basis, and will bear the full capital gains consequences upon a subsequent transfer.

Subject to many qualifications, spousal support is usually deductible to the party paying it, and taxable to the party receiving it.

Child support is not deductible to the party paying it, nor taxable to the party receiving it.

The child dependency exemption can be allocated by the court to either parent. If there is no ruling or agreement to the contrary, the party with physical custody of the child may take the exemption.

q) Temporary Relief

Once a complaint is filed initiating a divorce action, either party can request temporary, or *pendente lite* ("pending the suit") relief. The court may hold a hearing and enter an order regarding spousal support, child custody, visitation, child support, exclusive use and possession of the marital residence, and restrictions on the transfer or use of assets. This relief lasts until there is a final order in the case which supersedes the prior order of temporary relief.

Commonwealth of Virginia Va. Code § 20-108.2	Case No.: <u>EXI</u>	HIBIT A
V		DATE
Monthly Gross Income (see instructions on reverse)	<u>MOTHER</u>	<u>FATHER</u>
1. Woltany Gross moome (see instructions on reverse)	\$.	\$
2. Adjustments for spousal support payments (see instructions on reverse)	\$	\$
3. Adjustments for support of child(ren) (see instructions on reverse)	\$.	\$
4. Deductions from Monthly Gross Income allowable by law	-\$································	-\$
5. a. Available monthly income.	\$	\$
b. Combined monthly available income		
(combine both available monthly income figures from line 5.a.)		
·	\$	
6. Number of children in the present case for whom support is sought		
7 a Manthly basis shild support shlighting		
7. a. Monthly basic child support obligation (from schedule — see instructions on reverse)	a. \$	
	Ψ	
b. Monthly amount allowable for health care coverage		
(see instructions on reverse)	b. \$	
c. Monthly amount allowable for employment-related child care expenses see instructions on reverse)	c. \$	
see instructions on reverse)	φ	
8. Total monthly child support obligation (add lines 7.a., 7.b., and 7.c.)		
	\$	
	<u>MOTHER</u>	<u>FATHER</u>
9. Percent obligation of each party (divide "available monthly income" on line 5.a. by line 5.b.	%	%
•		
10. Monthly child support obligation of each party (multiply line 8 by line 9)	\$	φ
	φ	\$
11. Deduction by non-custodial parent for health care coverage when paid	Ф	Ф
directly by non-custodial parent (from line 7.b.)	\$	\$
	MOTHER	EATHED
12. Adjustments (if any) to Child Support Guidelines Calculation	<u>MOTHER</u>	<u>FATHER</u>
(see instructions on reverse)		
a. Credit for benefits received by or for the child derived from the parent's	-\$	-\$
entitlement to disability insurance benefits to the extent that such derivative	Ψ	Ψ
benefits are included in a parent's gross income		
b	\$	\$
c	\$	\$
C	\$	\$
c	\$	\$

General — Use monthly financial information rounded to the nearest dollar in making these calculations. To convert data to monthly figures,

- multiply weekly financial data by 4.33
- multiply bi-weekly financial data by 2.167
- multiply semi-monthly financial data by 2
- divide annual financial data by 12

Amounts of \$.50 or more should be rounded up to the nearest dollar; amounts less than \$.50 should be rounded down to the nearest dollar.

Line 1 — Gross income is defined by Virginia Code § 20-108.2(C).

- a. Gross income "shall mean all income from all sources, and shall include, but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, worker's compensation benefits, disability insurance benefits, veterans' benefits, spousal support, rental income, gifts, prizes or awards. If a parent's gross income includes disability insurance benefits, it shall also include any amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits."
- b. Gross income "shall not include benefits from public assistance programs as defined in Virginia Code § 63.2-100 [Temporary Assistance to Needy Families, auxiliary grants to the aged, blind and disabled, medical assistance, energy assistance, food stamps, employment services, child care, general relief] federal Supplemental Security benefits, child support received, or income received by the payor from secondary employment income not previously included in "gross income," where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order."
- Line 2 If spousal support is being paid by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid to the other party or to a person not a party to this proceeding, subtract that amount under the payee's column. If spousal support is being received by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid by the other party to this proceeding, add the amount under the payee's column. Use plus and minus signs appropriately. If a party is not paying or receiving spousal support, insert "none" in the appropriate column(s).
- Line 3 When a party is paying child support payments pursuant to an existing court or administrative order or written agreement for a child or children who are not the subject of the proceeding, subtract this amount from gross income. When a party has a child or children who are not the subject of the proceeding in their household or primary physical custody, subtract the amount as shown on the schedule of Monthly Basic Child Support Obligations that represents that party's support obligation for that child or children based solely on the party's income as the total income available. If these provisions are inapplicable, insert "none" in the appropriate column(s). There is only a presumption that these amounts will be deducted from gross income.
- Line 4 (Virginia Code § 20-108.2(C)) If either parent has income from self-employment, a partnership or a closely-held business, subtract reasonable business expenses under the column of the party with such income. Include one-half of any self-employment tax paid, if applicable. If none, insert "none."
- Line 5.a. As applicable, add to and subtract from line 1 the figures in lines 2, 3 and 4 and enter the total for each column.
- NOTE: Any adjustments to gross income shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child.
- Line 7.a. Using § 20-108.2(B) SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS, use line 5.b. (combined monthly available income) to find the applicable income level under COMBINED GROSS INCOME, then use line 6 (number of children) to determine the basic child support obligation under the appropriate column at the applicable income level.
- Line 7.b. (Virginia Code §§ 20-108.2(E) and 63.2-1900) Insert costs for "health care coverage" when actually being paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whatever coverage the parent providing the coverage would otherwise have. "Health care coverage" means any plan providing hospital, medical or surgical care coverage for dependent children provided such coverage is available and can be obtained by a person obligated under Virginia law for support of a dependent child or the child's caretaker at a reasonable cost (such as through employers, unions or other groups without regard to service delivery mechanism). This item should also include the cost of any dental care coverage for the child or children paid by a parent.
- Lines 7.c. (Virginia Code § 20-108.2(F)) Insert actual cost or the amount required to provide quality child care, whichever is less. If applicable, allocate ratably between employment-related child care and other child care based on custodian's activities while child care is being provided.
- Line 12(a) If amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits have been included in a parent's gross income, that amount should be subtracted from that parent's child support obligation.
- Line 12 (b-c) (Virginia Code § 20-108.1(B)) If applicable, describe adjustment to child support for factors not addressed in guidelines calculation, then show amount to be added to or subtracted from each party-parent's child support obligation (use plus and minus signs appropriately).
- Line 13— If additional items are entered in lines 12 (a-c), add and subtract such items from line 10 and enter the totals on this line. In cases involving split custody, the amount of child support to be calculated using these guidelines shall be the difference between the amounts owed by each parent as a noncustodial parent, computed in accordance with these guidelines, with the noncustodial parent owing the larger amount paying the difference to the other parent.

For the purpose of applying these provisions, split custody shall be limited to those situations where each parent has physical custody of a child or children born of the parents, born of either parent and adopted by the other parent or adopted by both parents. For the purposes of calculating a child support obligation where split custody exists, a separate family unit exists for each parent, and child support for that family unit shall be calculated upon the number of children in that family unit who are born of the parents, born of either parent and adopted by the other parent or adopted by both parents. Where split custody exists, a parent is a custodial parent to the children in that parent's family unit.

EXHIBIT B

SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS

0-599 65 65 65 65	SIX IILDREN 116 146 176
0-599 65 65 65 65	116 146
	146
700 110 111 112 112 111 111 111 111 111 1	146
600 110 111 113 114 115	
650 138 140 142 143 145	176
700 153 169 170 172 174	1/0
750 160 197 199 202 204	206
800 168 226 228 231 233	236
850 175 254 257 260 263	266
900 182 281 286 289 292	295
950 189 292 315 318 322	325
1000 196 304 344 348 351	355
1050 203 315 373 377 381	385
1100 210 326 402 406 410	415
1150 217 337 422 435 440	445
1200 225 348 436 465 470	475
1250 232 360 451 497 502	507
1300 241 373 467 526 536	542
1350 249 386 483 545 570	576
1400 257 398 499 563 605	611
1450 265 411 515 581 633	645
1500 274 426 533 602 656	680
1550 282 436 547 617 672	714
1600 289 447 560 632 689	737
1650 295 458 573 647 705	754
1700 302 468 587 662 721	772
1750 309 479 600 676 738	789
1800 315 488 612 690 752	805
1850 321 497 623 702 766	819
1900 326 506 634 714 779	834
1950 332 514 645 727 793	848
2000 338 523 655 739 806	862
2050 343 532 666 751 819	877
2100 349 540 677 763 833	891
2150 355 549 688 776 846	905
2200 360 558 699 788 860	920
2250 366 567 710 800 873	934
2300 371 575 721 812 886	948
2350 377 584 732 825 900	963
2400 383 593 743 837 913	977
2450 388 601 754 849 927	991
2500 394 610 765 862 940	1006
2550 399 619 776 874 954	1020
2600 405 627 787 886 967	1034
2650 410 635 797 897 979	1048
2700 415 643 806 908 991	1060
2750 420 651 816 919 1003	1073
2800 425 658 826 930 1015	1085
2850 430 667 836 941 1027	1098

COMBINED MONTHLY							
GROSS	ONE	TWO	THREE	FOUR	FIVE	SIX	
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN	
2900	435	675	846	953	1039	1112	
2950	440	683	856	964	1052	1125	
3000	445	691	866	975	1064	1138	
3050	450	699	876	987	1076	1152	
3100	456	707	886	998	1089	1165	
3150	461	715	896	1010	1101	1178	
3200	466	723	906	1021	1114	1191	
3250	471	732	917	1032	1126	1205	
3300	476	740	927	1044	1139	1218	
3350	481	748	937	1055	1151	1231	
3400	486	756	947	1067	1164	1245	
3450	492	764	957	1078	1176	1258	
3500	497	772	967	1089	1189	1271	
3550	502	780	977	1101	1201	1285	
3600	507	788	987	1112	1213	1298	
3650	512	797	997	1124	1226	1311	
3700	518	806	1009	1137	1240	1326	
3750	524	815	1020	1150	1254	1342	
3800	530	824	1032	1163	1268	1357	
3850	536	834	1043	1176	1283	1372	
3900	542	843	1055	1189	1297	1387	
3950	547	852	1066	1202	1311	1402	
4000	553	861	1078	1214	1325	1417	
4050	559	871	1089	1227	1339	1432	
4100	565	880	1101	1240	1353	1448	
4150	571	889	1112	1253	1367	1463	
4200	577	898	1124	1266	1382	1478	
4250	583	907	1135	1279	1396	1493	
4300	589	917	1147	1292	1410	1508	
4350	594	926	1158	1305	1424	1523	
4400	600	935	1170	1318	1438	1538	
4450	606	944	1170	1331	1452	1553	
4500	612	954	1193	1344	1467	1569	
4550	618	963	1204	1357	1481	1584	
4600	624	972	1216	1370	1495	1599	
4650	630	981	1217	1383	1509	1614	
4700	635	989	1237	1395	1522	1627	
4750	641	997	1247	1406	1534	1641	
4800	646	1005	1257	1417	1546	1654	
4850	651	1013	1267	1428	1558	1667	
4900	656	1013	1277	1439	1570	1679	
4950	661	1021	1286	1450	1582	1692	
			1295		1593	1704	
5000	666	1036	1305	1460			
5050	671	1043		1471	1605	1716	
5100 5150	675 680	1051 1058	1314 1323	1481 1492	1616 1628	1728 1741	
5200 5250	685	1066	1333	1502	1640	1753	
5250	690	1073	1342	1513	1651	1765	
5300	695	1081	1351	1524	1663	1778	
5350	700	1088	1361	1534	1674	1790	
5400	705	1096	1370	1545	1686	1802	
5450	710	1103	1379	1555	1697	1815	
5500	714	1111	1389	1566	1709	1827	
5550	719	1118	1398	1576	1720	1839	
5600	724	1126	1407	1587	1732	1851	
5650	729	1133	1417	1598	1743	1864	

COMBINED MONTHLY						
GROSS	ONE	TWO	THREE	FOUR	FIVE	SIX
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
5700	734	1141	1426	1608	1755	1876
5750	739	1148	1435	1619	1766	1888
5800	744	1156	1445	1629	1778	1901
5850	749	1163	1454	1640	1790	1913
5900	753	1171	1463	1650	1801	1915
5950	758	1171	1473	1661	1813	1923
6000	763	1178	1482	1672	1824	1950
6050	768	1193	1491	1682	1836	1962
6100	773	1201	1501	1693	1847	1974
6150	778	1208	1510	1703	1859	1987
6200	783	1216	1519	1714	1870	1999
6250	788	1223	1529	1724	1882	2011
6300	792	1231	1538	1735	1893	2023
6350	797	1238	1547	1745	1905	2036
6400	802	1246	1557	1756	1916	2048
6450	807	1253	1566	1767	1928	2060
6500	812	1261	1575	1777	1940	2073
6550	816	1267	1583	1786	1949	2083
6600	820	1272	1590	1794	1957	2092
6650	823	1277	1597	1801	1965	2100
6700	827	1283	1604	1809	1974	2109
6750	830	1288	1610	1817	1982	2118
6800	834	1293	1617	1824	1990	2127
6850	837	1299	1624	1832	1999	2136
6900	841	1304	1631	1839	2007	2145
6950	845	1309	1637	1847	2016	2154
7000	848	1315	1644	1855	2024	2163
7050	852	1320	1651	1862	2032	2172
7100	855	1325	1658	1870	2041	2181
7150	859	1331	1665	1878	2049	2190
7200	862	1336	1671	1885	2057	2199
7250	866	1341	1678	1893	2066	2207
7300	870	1347	1685	1900	2074	2216
7350	873	1352	1692	1908	2082	2225
7400	877	1358	1698	1916	2091	2234
7450	880	1363	1705	1923	2099	2243
7500	884	1368	1712	1931	2108	2252
7550	887	1374	1719	1938	2116	2261
7600	891	1379	1725	1946	2124	2270
7650	895	1384	1732	1954	2133	2279
7700	898	1390	1739	1961	2141	2288
7750	902	1395	1746	1969	2149	2297
7800	905	1400	1753	1977	2158	2305
7850	908	1405	1758	1983	2164	2313
7900	910	1409	1764	1989	2171	2320
7950	913	1414	1770	1995	2178	2328
8000	916	1418	1776	2001	2185	2335
8050	918	1423	1781	2007	2192	2343
8100	921	1428	1787	2014	2198	2350
8150	924	1432	1793	2020	2205	2357
8200	927	1437	1799	2026	2212	2365
8250	929	1441	1804	2032	2219	2372
8300	929	1441	1810	2032	2226	2372
8350	932	1440	1816	2038	2232	2387
8330 8400	935 937	1450 1455	1822	2043	2232	2387
8400 8450	937	1455 1459	1822 1827	2051 2057	2239 2246	2395
8500 8550	943 945	1464 1468	1833 1839	2063 2069	2253 2260	2410 2417
0220	943	1408	1039	2009	2200	241/

COMBINED MONTHLY						
GROSS	ONE	TWO	THREE	FOUR	FIVE	SIX
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
8600	948	1473	1845	2076	2266	2425
8650	951	1478	1850	2082	2273	2432
8700	954	1482	1856	2088	2280	2440
8750	956	1487	1862	2094	2287	2447
8800	959	1491	1868	2100	2294	2455
8850	962	1496	1873	2107	2300	2462
8900	964	1500	1879	2113	2307	2470
8950	967	1505	1885	2119	2314	2477
9000	970	1509	1891	2125	2321	2484
9050	973	1514	1896	2131	2328	2492
9100	975	1517	1901	2137	2334	2498
9150	977	1521	1905	2141	2339	2503
9200	979	1524	1909	2146	2344	2509
9250	982	1527	1914	2151	2349	2514
9300	984	1531	1918	2156	2354	2520
9350	986	1534	1922	2160	2359	2525
9400	988	1537	1926	2165	2365	2531
9450	990	1541	1930	2170	2370	2536
9500	993	1544	1935	2175	2375	2541
9550	995	1547	1939	2179	2380	2547
9600	997	1551	1943	2184	2385	2552
9650	999	1554	1947	2189	2390	2558
9700	1001	1557	1951	2194	2396	2563
9750	1003	1561	1956	2198	2401	2569
9800	1006	1564	1960	2203	2406	2574
9850	1008	1567	1964	2208	2411	2580
9900	1010	1571	1968	2213	2416	2585
9950	1012	1574	1972	2218	2421	2590
10000	1014	1577	1977	2222	2427	2596

For gross monthly income between \$10,000 and \$20,000, add the amount of child support for \$10,000 to the following percentages of gross income above \$10,000:

ONE	TWO	THREE	FOUR	FIVE	SIX
CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
3.1%	5.1%	6.8%	7.8%	8.8%	9.5%

For gross monthly income between \$20,000 and \$50,000, add the amount of child support for \$20,000 to the following percentages of gross income above \$20,000:

ONE	TWO	THREE	FOUR	FIVE	SIX
CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
2%	3.5%	5%	6%	6.9%	7.8%

For gross monthly income over \$50,000, add the amount of child support for \$50,000 to the following percentages of gross income above \$50,000:

ONE	TWO	THREE	FOUR	FIVE	SIX
CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
1%	2%	3%	4%	5%	6%

CHILD SUPPORT GUIDELINES WORKSHEET (Sample)		
Commonwealth of Virginia Va. Code § 20-108.2	Case No.:	XHIBIT C
Jones Jones		
V		
		DATE
	<u>MOTHER</u>	<u>FATHER</u>
1. Monthly Gross Income (see instructions on reverse)	\$3,000	\$2,500
,		
2. Adjustments for spousal support payments (see instructions on reverse)	\$	\$
	1	,
	_	
3. Adjustments for support of child(ren) (see instructions on reverse)	\$	\$
4. Deductions from Monthly Gross Income allowable by law	-\$	-\$
·		
5. a. Available monthly income.	\$3,000	\$2,500
,	Ψ	Ψ 2,3 00
b. Combined monthly available income		
(combine both available monthly income figures from line 5.a.)		
(combine both available monthly medine figures from the star)		\$ 5,500
6. Number of children in the present case for whom support is sought		2
		2
7. a. Monthly basic child support obligation		
(from schedule — see instructions on reverse)	a.	\$1,111
		•
b. Monthly amount allowable for health care coverage		
(see instructions on reverse)	b.	\$150
c. Monthly amount allowable for employment-related child care expenses		
(see instructions on reverse)	c.	\$400
8. Total monthly child support obligation (add lines 7.a., 7.b., and 7.c.)		¢ 1.661
	MOTHER	\$ 1,661
0 P	<u>MOTHER</u>	<u>FATHER</u>
9. Percent obligation of each party (divide "available monthly income" on line 5.a. by line 5.b.)	55.00%	45.00%
•		
10. Monthly child support obligation of each party (multiply line 8 by line 9)	\$ 913	\$ 748
	+ , ==	+ / / -
11 D 1 2 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
11. Deduction by non-custodial parent for health care coverage when paid	ф	4 150
directly by non-custodial parent (from line 7.b.)	\$	\$150
12. Adjustments (if any) to Child Support Guidelines Calculation	<u>MOTHER</u>	<u>FATHER</u>
(see instructions on reverse)		
(see instructions on reverse)		
a. Credit for benefits received by or for the child derived from the parent's	-\$	-\$
entitlement to disability insurance benefits to the extent that such derivative	-φ	-φ
benefits are included in a parent's gross income		
b	\$	\$
	,	
C	\$	\$
V	Ψ	Ψ
	\$ 913	\$ 598
13. Each party's adjusted share	Ψ > 10	+ 270

General — Use monthly financial information rounded to the nearest dollar in making these calculations. To convert data to monthly figures,

- multiply weekly financial data by 4.33
- multiply bi-weekly financial data by 2.167
- multiply semi-monthly financial data by 2
- divide annual financial data by 12

Amounts of \$.50 or more should be rounded up to the nearest dollar; amounts less than \$.50 should be rounded down to the nearest dollar.

Line 1 — Gross income is defined by Virginia Code § 20-108.2(C).

- a. Gross income "shall mean all income from all sources, and shall include, but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, worker's compensation benefits, disability insurance benefits, veterans' benefits, spousal support, rental income, gifts, prizes or awards. If a parent's gross income includes disability insurance benefits, it shall also include any amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits."
- b. Gross income "shall not include benefits from public assistance programs as defined in Virginia Code § 63.2-100 [Temporary Assistance to Needy Families, auxiliary grants to the aged, blind and disabled, medical assistance, energy assistance, food stamps, employment services, child care, general relief] federal Supplemental Security benefits, child support received, or income received by the payor from secondary employment income not previously included in "gross income," where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order."
- Line 2 If spousal support is being paid by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid to the other party or to a person not a party to this proceeding, subtract that amount under the payee's column. If spousal support is being received by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid by the other party to this proceeding, add the amount under the payee's column. Use plus and minus signs appropriately. If a party is not paying or receiving spousal support, insert "none" in the appropriate column(s).
- Line 3 When a party is paying child support payments pursuant to an existing court or administrative order or written agreement for a child or children who are not the subject of the proceeding, subtract this amount from gross income. When a party has a child or children who are not the subject of the proceeding in their household or primary physical custody, subtract the amount as shown on the schedule of Monthly Basic Child Support Obligations that represents that party's support obligation for that child or children based solely on the party's income as the total income available. If these provisions are inapplicable, insert "none" in the appropriate column(s). There is only a presumption that these amounts will be deducted from gross income.
- Line 4 (Virginia Code § 20-108.2(C)) If either parent has income from self-employment, a partnership or a closely-held business, subtract reasonable business expenses under the column of the party with such income. Include one-half of any self-employment tax paid, if applicable. If none, insert "none."
- Line 5.a. As applicable, add to and subtract from line 1 the figures in lines 2, 3 and 4 and enter the total for each column.

NOTE: Any adjustments to gross income shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child.

- Line 7.a. Using § 20-108.2(B) SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS, use line 5.b. (combined monthly available income) to find the applicable income level under COMBINED GROSS INCOME, then use line 6 (number of children) to determine the basic child support obligation under the appropriate column at the applicable income level.
- Line 7.b. (Virginia Code §§ 20-108.2(E) and 63.2-1900) Insert costs for "health care coverage" when actually being paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whatever coverage the parent providing the coverage would otherwise have. "Health care coverage" means any plan providing hospital, medical or surgical care coverage for dependent children provided such coverage is available and can be obtained by a person obligated under Virginia law for support of a dependent child or the child's caretaker at a reasonable cost (such as through employers, unions or other groups without regard to service delivery mechanism). This item should also include the cost of any dental care coverage for the child or children paid by a parent.
- Lines 7.c. (Virginia Code § 20-108.2(F)) Insert actual cost or the amount required to provide quality child care, whichever is less. If applicable, allocate ratably between employment-related child care and other child care based on custodian's activities while child care is being provided.
- Line 12(a) If amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits have been included in a parent's gross income, that amount should be subtracted from that parent's child support obligation.
- Line 12 (b-c) (Virginia Code § 20-108.1(B)) If applicable, describe adjustment to child support for factors not addressed in guidelines calculation, then show amount to be added to or subtracted from each party-parent's child support obligation (use plus and minus signs appropriately).
- Line 13— If additional items are entered in lines 12 (a-c), add and subtract such items from line 10 and enter the totals on this line. In cases involving split custody, the amount of child support to be calculated using these guidelines shall be the difference between the amounts owed by each parent as a noncustodial parent, computed in accordance with these guidelines, with the noncustodial parent owing the larger amount paying the difference to the other parent.

For the purpose of applying these provisions, split custody shall be limited to those situations where each parent has physical custody of a child or children born of the parents, born of either parent and adopted by the other parent or adopted by both parents. For the purposes of calculating a child support obligation where split custody exists, a separate family unit exists for each parent, and child support for that family unit shall be calculated upon the number of children in that family unit who are born of the parents, born of either parent and adopted by the other parent or adopted by both parents. Where split custody exists, a parent is a custodial parent to the children in that parent's family unit.

II. ADJUSTMENTS (IF ANY) TO SHARED CUSTODY	CHILD SUPPORT GUL	DELINE AMOUNT
A. ADJUSTMENT ITEMS	Mother	<u>Father</u>
1. Credit for benefits received by or for the child derived		
from the parent's entitlement to disability insurance	(33)\$	(34)\$
benefits to the extent that such derivative benefits are		
included in a parent's gross income		
2	\$	\$
3	\$	\$
Total Adjustments	(35)\$	(36)\$
Net Adjustment (difference between lines (35) and (36))		
(38) Owed to [] Mother [] Father (see instructions of	n back)	(37) \$
B. TOTAL ADJUSTED SUPPORT (see instructions on bac (40) Payable to [] Mother [] Father	ck)	(39)\$
-		

General — Use monthly financial information rounded to the nearest dollar in making these calculations. To convert data to monthly figures,

- multiply weekly financial data by 4.33
- multiply bi-weekly financial data by 2.167
- multiply semi-monthly financial data by 2
- divide annual financial data by 12

Amounts of \$.50 or more should be rounded up to the nearest dollar; amounts less than \$.50 should be rounded down to the nearest dollar.

Lines 1 and 2 — Gross income is defined by Virginia Code § 20-108.2(C).

- a. Gross income "shall mean all income from all sources, and shall include, but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, worker's compensation benefits, disability insurance benefits, veterans' benefits, spousal support, rental income, gifts, prizes or awards. If a parent's gross income includes disability insurance benefits, it shall also include any amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits."
- **b.** Gross income "shall not include benefits from public assistance programs as defined in Virginia Code § 63.2-100 [Temporary Assistance to Needy Families, auxiliary grants to the aged, blind and disabled, medical assistance, energy assistance, food stamps, employment services, child care, general relief] federal Supplemental Security benefits, child support received, or income received by the payor from secondary employment income not previously included in "gross income," where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order."
- Lines 3 and 4 If spousal support is paid by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid to the other party or to a person not a party to this proceeding, subtract that amount under the payor's column. If spousal support is being received by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid by the other party to this proceeding, add the amount under the payee's column. Use plus and minus signs appropriately. If a party is not paying or receiving spousal support, insert "none" in the appropriate column(s).
- Lines 5 and 6 When a party is paying child support payments pursuant to an existing court or administrative order or written agreement for a child or children who are not the subject of the proceeding, subtract this amount from gross income. When a party has a child or children who are not the subject of the proceeding in their household or primary physical custody, subtract the amount as shown on the Schedule of Monthly Basic Child Support Obligations that represents that party's support obligation for that child or children based solely on that party's income as the total income available. If these provisions are inapplicable, insert "none" in the appropriate column(s). There is only a presumption that these amounts will be deducted from gross income.
- Line 7 and 8 (Virginia Code § 20-108.2(C)) If either parent has income from self-employment, a partnership or a closely-held business, subtract reasonable business expenses under the column of the party with such income. Include one-half of self-employment tax paid, if applicable. If none, insert "none."

NOTE: Any adjustments to gross income shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child.

- Line 15 Using Virginia Code § 20-108.2(B) SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS, use line (11) (combined monthly available income) to find the applicable income level under COMBINED GROSS INCOME, then use line (14) (number of children) to determine the basic child support obligation under the appropriate column at the applicable income level.
- Line 22 and 27— (Virginia Code §§ 20-108.2(E) and 63.2-1900) Insert costs for "health care coverage" when actually paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whate ver coverage the parent providing the coverage would otherwise have. "Health care coverage" means any plan providing hospital, medical or surgical care coverage for dependent children provided such coverage is available and can be obtained by a person obligated under Virginia law for support of a dependent child or the child's caretaker at a reasonable cost (such as through employers, unions or other groups without regard to service delivery mechanism). This item should also include the cost of any dental care coverage for the child or children paid by a parent.
- Lines 23 and 28 (Virginia Code § 20-108.2(F)) Any child-care costs incurred on behalf of the child or children due to employment of the custodial parent shall be added to the basic child support obligation. Child-care costs shall not exceed the amount required to provide quality care from a licensed source.
- Line 32 If Line (25) is larger than Line (30), check Mother on Line (32). If Line (25) is smaller than Line (30), check Father on Line (32).
- Lines 33 and 34 If amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits have been included in a parent's gross income, that amount should be subtracted from that parent's child support obligation.
- Line 38 If Line (35) is larger than Line (36), check Mother on Line (38). If Line (35) is smaller than Line (36), check Father on Line (38).

Lines 39 and 40 — If Lines (31) and (37) are owed to the same party, put the sum of the amounts in these lines on Line (39) and, in Line (40), check the party checked on line (32). If Lines (31) and (37) are owed to different parties, put the difference between the amounts in these lines on Line (39) and, in Line (40), check the party to whom the larger of the amounts in Lines (31) and (37) are owed.

FEDERAL POVERTY GUIDELINES (Notice Date: February 13, 2004)								
Household Size	1	2	3	4	5	6	7	8
Guideline plus 50%	\$ 13,965	\$ 18,735	\$ 23,505	\$ 28,275	\$ 33,045	\$ 37,815	\$ 42,585	\$ 47,355
(Add \$4,770 for each additional member in households of more than eight.)								

WORKSHEET (SHARED CUSTODY) (Sample) Commonwealth of Virginia Va. Code § 20-108.2			
Jonesv. Jones			
A CAMPAN BUT CAN CAN ATTOM			Bate
I. GUIDELINE CALCULATION			
A. INCOME	<u>Mother</u> (1) \$3,000	<u>Father</u> (2) \$2,500	Combined
Monthly Gross Income (see instructions on back) Adjustments for spousal support payments (see instructions on back)	(3) \$	(4) \$	
Adjustments for support of child(ren) (see instructions on back)	(5) \$	(6) \$	
Deductions from Monthly Gross Income allowable by law (see instructions on back)	(7)-\$	(8)-\$	
Available Gross Income Percentage of Combined Gross Income	(9) \$3,000 (12)\$55%	(10)2,500 (13)45	= (11)5,500 = 100%
B. CHILD SUPPORT NEEDS			(14)
Number of children for whom support is sought Child support from guideline table - apply lines (11) an Total shared support – line (15) x 1.4		(14)2 (15)\$1,111 (16)\$1,555	
Total days in year each parent has custody Each parent's custody share	<u>Mother</u> (17)182.5 (19)%	<u>Father</u> (18)182.5 (20)%	= 365 = 100%
C. EACH PARENT'S SUPPORT OBLIGATION TO OT			
1. Father's obligation to Mother	<u>Mother</u>	<u>Father</u>	
Basic support to Mother - lines (19) x (16) Health care coverage PAID by Mother (if any) Work-related child care of Mother (if any) Total - lines (21) + (22) + (23) Father's obligation - lines (24) x (13) = 2. Mother's obligation to Father Basic support to Father lines (20) x (16) Health care coverage PAID by Father (if any) Work-related child care of Father (if any) Total - lines (26) + (27) + (28) Mother's obligation - lines (29) x (10)=	(26)\$778 (27)\$150 (28)\$0 (29)\$928 (30)\$506	(21)\$778 (22)\$0.0 (23)\$400 (24)\$1,178 (25)\$535	
D. NET MONTHLY CHILD SUPPORT PAYABLE FRO	OM ONE PARENT TO T	THE OTHER PARENT	
Shared custody child support guideline amount - difference b (32) Payable to [] Mother [] Father (see instructions on) = (31)	(31)\$29
II. ADJUSTMENTS (IF ANY) TO SHARED CUSTODY			
A. ADJUSTMENT ITEMS 1. Credit for benefits received by or for the child derived from the parent's entitlement to disability insurance benefits to the extent that such derivative benefits are included in a parent's gross income	<u>Mother</u> (33)\$	•	<u>Father</u> 0
2	\$ \$	\$	0
3 Total Adjustments Net Adjustment (difference between lines (35) and (36))	(35)\$0		0
(38) Owed to [] Mother [] Father (see instructions of	on back)	(37) \$0	
B. TOTAL ADJUSTED SUPPORT (see instructions on bac	ck)	(39)\$29	

- multiply weekly financial data by 4.33
- multiply bi-weekly financial data by 2.167
- multiply semi-monthly financial data by 2
- divide annual financial data by 12

Amounts of \$.50 or more should be rounded up to the nearest dollar; amounts less than \$.50 should be rounded down to the nearest dollar.

Lines 1 and 2 — Gross income is defined by Virginia Code § 20-108.2(C).

- a. Gross income "shall mean all income from all sources, and shall include, but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, worker's compensation benefits, disability insurance benefits, veterans' benefits, spousal support, rental income, gifts, prizes or awards. If a parent's gross income includes disability insurance benefits, it shall also include any amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits."
- **b.** Gross income "shall not include benefits from public assistance programs as defined in Virginia Code § 63.2-100 [Temporary Assistance to Needy Families, auxiliary grants to the aged, blind and disabled, medical assistance, energy assistance, food stamps, employment services, child care, general relief] federal Supplemental Security benefits, child support received, or income received by the payor from secondary employment income not previously included in "gross income," where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order."
- Lines 3 and 4 If spousal support is paid by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid to the other party or to a person not a party to this proceeding, subtract that amount under the payor's column. If spousal support is being received by a party pursuant to an existing court or administrative order or written agreement, regardless of whether it is being paid by the other party to this proceeding, add the amount under the payee's column. Use plus and minus signs appropriately. If a party is not paying or receiving spousal support, insert "none" in the appropriate column(s).
- Lines 5 and 6 When a party is paying child support payments pursuant to an existing court or administrative order or written agreement for a child or children who are not the subject of the proceeding, subtract this amount from gross income. When a party has a child or children who are not the subject of the proceeding in their household or primary physical custody, subtract the amount as shown on the Schedule of Monthly Basic Child Support Obligations that represents that party's support obligation for that child or children based solely on that party's income as the total income available. If these provisions are inapplicable, insert "none" in the appropriate column(s). There is only a presumption that these amounts will be deducted from gross income.
- Line 7 and 8 (Virginia Code § 20-108.2(C)) If either parent has income from self-employment, a partnership or a closely-held business, subtract reasonable business expenses under the column of the party with such income. Include one-half of self-employment tax paid, if applicable. If none, insert none."

NOTE: Any adjustments to gross income shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child.

- Line 15 Using Virginia Code § 20-108.2(B) SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS, use line (11) (combined monthly available income) to find the applicable income level under COMBINED GROSS INCOME, then use line (14) (number of children) to determine the basic child support obligation under the appropriate column at the applicable income level.
- Line 22 and 27— (Virginia Code §§ 20-108.2(E) and 63.2-1900) Insert costs for "health care coverage" when actually paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whatever coverage the parent providing the coverage would otherwise have. "Health care coverage" means any plan providing hospital, medical or surgical care coverage for dependent children provided such coverage is available and can be obtained by a person obligated under Virginia law for support of a dependent child or the child's caretaker at a reasonable cost (such as through employers, unions or other groups without regard to service delivery mechanism). This item should also include the cost of any dental care coverage for the child or children paid by a parent.
- Lines 23 and 28 (Virginia Code § 20-108.2(F)) Any child-care costs incurred on behalf of the child or children due to employment of the custodial parent shall be added to the basic child support obligation. Child-care costs shall not exceed the amount required to provide quality care from a licensed source.
- Line 32 If Line (25) is larger than Line (30), check Mother on Line (32). If Line (25) is smaller than Line (30), check Father on Line (32).
- Lines 33 and 34 If amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits have been included in a parent's gross income, that amount should be subtracted from that parent's child support obligation.
- Line 38 If Line (35) is larger than Line (36), check Mother on Line (38). If Line (35) is smaller than Line (36), check Father on Line (38).
- Lines 39 and 40 If Lines (31) and (37) are owed to the same party, put the sum of the amounts in these lines on Line (39) and, in Line (40), check the party checked on line (32). If Lines (31) and (37) are owed to different parties, put the difference between the amounts in these lines on Line (39) and, in Line (40), check the party to whom the larger of the amounts in Lines (31) and (37) are owed.

FEDERAL POVERTY GUIDELINES (Notice Date: February 13, 2004)								
Household Size	1	2	3	4	5	6	7	8
Guideline plus 50%	\$ 13,965	\$ 18,735	\$ 23,505	\$ 28,275	\$ 33,045	\$ 37,815	\$ 42,585	\$ 47,355
(Add \$4,770 for each additional member in households of more than eight.)								