ARIZONA CHILD SUPPORT GUIDELINES
ADOPTED BY THE ARIZONA SUPREME COURT
EFFECTIVE APRIL 1, 2018

BACKGROUND: The Arizona Child Support Guidelines follow the Income Shares Model. The model was developed by the Child Support Guidelines Project of the National Center for State Courts. The total child support amount approximates the amount that would have been spent on the children if the parents and children were living together. Each parent contributes his or her proportionate share of the total child support amount.

Information regarding development of the guidelines, including economic data and assumptions upon which the Schedule of Basic Support Obligations is based, is contained in the June 27, 2014 report of Center for Policy Research, entitled Economic Review of the Arizona Child Support Schedule.

1. **PURPOSES**

   A.   To establish a standard of support for children consistent with the reasonable needs of children and the ability of parents to pay.

   B.   To make child support orders consistent for persons in similar circumstances.

   C.   To give parents and courts guidance in establishing child support orders and to promote settlements.

   D.   To comply with state law (Arizona Revised Statutes, Section 25-320) and federal law (42 United States Code, Section 651 et seq., 45 Code of Federal Regulations, Section 302.56) and any amendments thereto.

2. **PREMISES**

   A.   These guidelines apply to all natural children, whether born in or out of wedlock, and to all adopted children.

   B.   The child support obligation has priority over all other financial obligations; the existence of non-support-related financial obligations is generally not a reason for deviating from the guidelines.

   C.   The fact that a parent receives child support does not mean that he or she may not also be entitled to spousal maintenance.

   If the court is establishing both child support and spousal maintenance, the court shall determine the appropriate amount of spousal maintenance first.

The receipt or payment of spousal maintenance shall be treated in accordance with Sections 5.A and 6.A. The addition to or adjustment from gross income under these sections shall apply for the duration of the spousal maintenance award.

D.   A parent's legal duty is to support his or her natural or adopted children. The "support" of other persons such as stepchildren or parents is deemed voluntary and is not a reason for an adjustment in the amount of child support determined under the guidelines.

E.   In appropriate cases, a parent having more of the parenting time may be ordered to pay child support.

F.   Monthly figures are used to calculate the child support obligation. Any adjustments to the child support amount shall be annualized so that each month's child support obligation is increased or decreased in an equal amount, instead of the obligation for particular months being abated, increased or decreased.

EXAMPLE: At a child support hearing, a parent requests an adjustment for childcare costs (Section 9.B.1.). The parent incurs childcare costs of $150 per month but only for nine months of the year. The adjustment for childcare costs must be annualized as follows: Multiply the $150 monthly cost times the nine months that the cost is actually paid each year, for an annual total of $1,350. Divide this total by 12 months to arrive at an annualized monthly adjustment of $113 that may be added to the Basic Child Support Obligation when determining the child support order.

G.   When determining the Basic Child Support Obligation under Section 8, the amount derived from the Schedule of Basic Child Support Obligations shall not be less than the amount indicated on the Schedule:

1.   For six children where there are more than six children.

2.   For the Combined Adjusted Gross Income of $20,000 where the actual Combined Adjusted Gross Income of the parents is greater than $20,000.

H.   The "primary residential parent" is the parent who has parenting time with the child for the greater part of the year.

3.   **PRESUMPTION**

In any action to establish or modify parenting time, and in any action to establish child support or past support or to modify child support, whether temporary or permanent, local or interstate, the amount resulting from application of these guidelines shall be the amount of child support ordered. These include, without limitation, all actions or proceedings brought under Title 25 of the Arizona Revised Statutes (including maternity and paternity) and juvenile court actions in which a child support order is established or modified.

However, if application of the guidelines would be inappropriate or unjust in a particular case, the court shall deviate from the guidelines in accordance with Section 20.

4.   **DURATION OF CHILD SUPPORT**

Duration of child support is governed by Arizona Revised Statutes, Sections 25-320 and 25-501, except as provided in Arizona Revised Statutes, Section 25-1304.

Upon entry of an initial or modified child support order, the court shall, or in any subsequent action relating to the child support order, the court may, establish a presumptive date for the termination of the current child support obligation. The presumptive termination date shall be the last day of the month of the 18th birthday of the youngest child included in the order unless the court finds that it is projected that the youngest child will not complete high school by age 18. In that event, the presumptive termination date shall be the last day of the month of the anticipated graduation date or age 19, whichever occurs first. The administrative income withholding order issued by the department or its agent in Title IV-D cases and an Order of Assignment issued by the court shall include the presumptive termination date. The presumptive date may be modified upon changed circumstances.

An employer or other payor of funds honoring an Order of Assignment or an administrative income withholding order that includes the presumptive termination date and is for current child support only, shall discontinue withholding monies after the last pay period of the month of the presumptive termination date. If the Order of Assignment or administrative income withholding order includes current child support and arrearage payment, the employer or other payor of funds shall continue withholding the entire amount listed on the Order of Assignment or administrative income withholding order until further order.

For purposes of determining the presumptive termination date, it is further presumed:

A.   That a child not yet in school will enter 1st grade if the child reaches age 6 on or before September 1 of the year in which the child reaches age 6; otherwise, it is presumed that the child will enter 1st grade the following year; and,

B.   That a child will graduate in the month of May after completing the 12th grade.

5.   **DETERMINATION OF THE GROSS INCOME OF THE PARENTS**

NOTE: Terms such as "Gross Income" and "Adjusted Gross Income" as used in these guidelines do not have the same meaning as when they are used for tax purposes.

A.   Gross income includes income from any source, and may include, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section 26), worker's compensation benefits, unemployment insurance benefits, disability insurance benefits, recurring gifts, prizes, and spousal

maintenance. Cash value shall be assigned to in-kind or other non-cash benefits. Seasonal or fluctuating income shall be annualized. Income from any source which is not continuing or recurring in nature need not necessarily be deemed gross income for child support purposes. Generally, the court should not attribute income greater than what would have been earned from full-time employment. Each parent should have the choice of working additional hours through overtime or at a second job without increasing the child support award. The court may, however, consider income actually earned that is greater than would have been earned by full-time employment if that income was historically earned from a regular schedule and is anticipated to continue into the future.

The court should generally not attribute additional income to a parent if that would require an extraordinary work regimen. Determination of what constitutes a reasonable work regimen depends upon all relevant circumstances including the choice of jobs available within a particular occupation, working hours and working conditions.

B.   Gross income does not include sums received as child support or benefits received from means-tested public assistance programs including, but not limited to, Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Nutrition Assistance and General Assistance.

C.   For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. Ordinary and necessary expenses do not include amounts determined by the court to be inappropriate for determining gross income for purposes of child support. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.

D.   Expense reimbursements or benefits received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.

E.   If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. The court may not attribute income to a person who is incarcerated, but may establish or modify support based on actual ability to pay. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage should generally be attributed to a parent after considering the specific circumstances of the parents to the extent known. This includes such factors as the parents' assets, residence, employment and earnings history, job skills, educational attainment,

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literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parents, prevailing earnings level in the local community, and other relevant background factors in the case. If income is attributed to the parent receiving child support, appropriate childcare expenses may also be attributed.

The court may decline to attribute income to either parent. Examples of cases in which it may be inappropriate to attribute income include, but are not limited to, the following circumstances:

1.   A parent is physically or mentally disabled,

2.   A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity,

3.   Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home

4.   The parent is a current recipient of Temporary Assistance to Needy Families, or

5.   A parent is the caretaker of a young child and the cost of childcare is prohibitive.

F.   Only income of persons having a legal duty of support shall be treated as income under the guidelines. For example, income of a parent's new spouse is not treated as income of that parent.

G.   The court shall not take into account the impact of the disposition of marital property except as provided in Arizona Revised Statutes Section 25-320.D.7. ("...excessive or abnormal expenditures, destruction, concealment or fraudulent disposition of community, joint tenancy and other property held in common.") or to the extent that such property generates income to a parent.

H.   The Schedule of Basic Child Support Obligations is based on net income and converted to gross income for ease of application. The impact of income taxes has been considered in the Schedule (Federal Tax including Earned Income Tax Credit, Arizona State Tax, and FICA).

6.   **ADJUSTMENTS TO GROSS INCOME**

For purposes of this section, "children of other relationships" means natural or adopted children who are not the subject of this particular child support determination.

Adjustments to gross income for other support obligations are made as follows:

A.   The court-ordered amount of spousal maintenance resulting from this or any other marriage, if actually being paid, shall be deducted from the gross income of the parent paying spousal maintenance. Court-ordered arrearage payments shall not be included as an adjustment to gross income.

B.   The court-ordered amount of child support for children of other relationships, if actually being paid, shall be deducted from the gross income of the parent paying that child support. Court-ordered arrearage payments shall not be included as an adjustment to gross income.

C.   An amount shall be deducted from the gross income of a parent for children of other relationships covered by a court order for whom they are the primary residential parent. The amount of the adjustment shall be determined by a simplified application of the guidelines (defined in example below).

D.   An amount may be deducted from the gross income of a parent for support of natural or adopted children of other relationships not covered by a court order. The amount of any adjustment shall not exceed the amount arrived at by a simplified application of the guidelines (defined in example below).

EXAMPLE: A parent having gross monthly income of $2,000 supports a natural or adopted minor child who is not the subject of the child support case before the court and for whom no child support order exists. To use the Simplified Application of the Guidelines, locate $2,000 in the Combined Adjusted Gross Income column of the Schedule. Select the amount in the column for one child, $415. The parent's income may be reduced up to $415, resulting in an Adjusted Gross Income of $1,585.

7.   DETERMINING THE ADJUSTED GROSS INCOME OF THE PARENTS

Adjusted Gross Income is gross income minus the adjustments provided in Section 6 of these guidelines. The Adjusted Gross Income for each parent shall be established. These amounts shall be added together. The sum is the Combined Adjusted Gross Income.

8.   DETERMINING THE BASIC CHILD SUPPORT OBLIGATION

Locate the income closest to the parents' Combined Adjusted Income figure on the Schedule of Basic Child Support Obligations and select the column for the number of children involved. This number is the Basic Child Support Obligation. If the parents' income falls exactly in between two combined adjusted gross income amounts, round up to the nearest combined adjusted income entry on the schedule of basic child support obligations.

EXAMPLE: The Combined Adjusted Gross Income of the parents' is $8,125 which is exactly between $8,100 and $8,150. Round up to the nearest combined adjusted income entry of $8,150 and use this amount as the Basic Child Support Obligation.

If there are more than six children, the amount derived from the schedule of basic support obligations for six children shall be the presumptive amount. The party seeking a greater sum shall bear the burden of proof that the needs of the children require a greater sum.

If the Combined Adjusted Gross Income of the parties is greater than $20,000 per month, the amount set forth for Combined Adjusted Gross Income of $20,000 shall be the presumptive Basic Child Support Obligation. The party seeking a sum greater than this presumptive amount shall bear the burden of proof to establish that a higher amount is in the best interests of the children, taking into account such factors as the standard of living the children would have enjoyed if the parents and children were living together, the needs of the children in excess of the presumptive amount, consideration of any significant disparity in the respective percentages of gross income for each party and any other factors which, on a case by case basis, demonstrate that the increased amount is appropriate.

9.   **DETERMINING THE TOTAL CHILD SUPPORT OBLIGATION**

To determine the Total Child Support Obligation, the court:

A.   <u>Shall</u> add to the Basic Child Support Obligation the cost of the children's medical dental or vision insurance coverage, if any (this provision does not imply any obligation of either parent to provide dental or vision insurance). In determining the amount to be added, only the amount of the insurance cost attributable to the children subject of the child support order shall be included. If coverage is applicable to other persons, the total cost shall be prorated by the number of persons covered. The court may decline to credit a parent for medical, dental or vision insurance coverage obtained for the children if the coverage is not valid in the geographic region where the children reside.

EXAMPLE: Through an employment-related insurance plan, a parent provides medical insurance that covers the parent, one child subject of the child support case and two other children. Under the plan, the cost of an employee's individual insurance coverage would be $120. This parent instead pays a total of $270 for the "family option" that provides coverage for the employee and any number of dependents. Calculate the adjustment for medical insurance as follows: Subtract the $120 cost of individual coverage from the $270 paid for the "family option" to find the cost of dependent coverage. The $150 remainder then is divided by three - the number of covered dependents. The resulting $50 is added to the Basic Child Support Obligation as the cost of medical insurance coverage for the one child.

An order for child support shall assign responsibility for providing medical insurance for the children who are the subject of the child support order. If medical insurance of comparable benefits and cost is available to both parents, the court should assign the responsibility to the primary residential parent.

The court shall also specify the percentage that each parent shall pay for any medical, dental or vision costs of the children which are not covered by insurance. For purposes of this paragraph, non-covered "medical" means medically necessary medical, dental or vision care as defined by Internal Revenue Service Publication 502.

Except for good cause shown, any request for payment or reimbursement of uninsured medical, dental or vision costs must be provided to the other parent within 180 days after the date the services occur. The parent responsible for payment or reimbursement must pay his or her share, as ordered by the court, or make acceptable payment arrangements with the provider or person entitled to reimbursement within 45 days after receipt of the request.

Both parents should use their best efforts to obtain services that are covered by the insurance. A parent who is entitled to receive reimbursement from the other parent for medical costs not covered by insurance shall, upon request of the other parent, provide receipts or other evidence of payments actually made.

B.   May add to the Basic Child Support Obligation amounts for any of the following:

1. Childcare Costs

Childcare expenses that would be appropriate to the parents' financial abilities.

Expenses for childcare shall be annualized in accordance with Section 2.F.

A parent paying for childcare may be eligible for a credit from federal tax liability for childcare costs only if the parent has parenting time for the greater part of the year. In an equal parenting time situation, neither party shall be entitled to the credit for the purposes of calculating child support.

Before adding childcare costs to the Basic Child Support Obligation, the court may adjust this cost in order to apportion the benefit that the dependent tax credit will have to the parent incurring the childcare costs.

At lower income levels, the head of household does not incur sufficient tax liability to benefit from the federal childcare tax credit. No adjustment should be made where the income of the eligible parent is less than indicated on the following chart:

MONTHLY GROSS INCOME OF THE ELIGIBLE PARENT	
ONE CHILD	$2,600
TWO CHILDREN	$3,100
THREE CHILDREN	$3,400
FOUR CHILDREN	$3,550
FIVE CHILDREN	$3,650
SIX CHILDREN	$3,800

If the eligible parent's income is greater than indicated on the above chart, the court may adjust this cost for the federal childcare tax credit if the credit is actually claimed or will be claimed.

For one child with monthly childcare costs exceeding $200, deduct $50 from the monthly childcare amount. For two or more children with total monthly childcare costs exceeding $400, deduct $100 from the monthly childcare amount. See Example One.

For one child with monthly childcare costs of $200 or less, deduct 25% from the monthly childcare amount. For two or more children with total monthly childcare costs of $400 or less, deduct 25% from the monthly childcare amount. See Example Two.

EXAMPLE ONE: For two children, a parent pays monthly childcare costs of $550 for nine months of the year. To adjust for the expected tax credit benefit, first determine whether the average costs of childcare exceeds $400 per month. In this example, because the average cost of $413 ($550 multiplied by 9 months, divided by 12 months) exceeds the $400 maximum for two or more children, $100 per month may be subtracted from the average monthly cost. $313 ($413 - $100) may be added to the Basic Child Support Obligation for adjusted childcare costs.

EXAMPLE TWO: A parent pays monthly childcare costs of $175 for one child. Because this amount is less than the $200 maximum for one child, multiply $175 by 25% ($175 multiplied by 25% = $44). Subtract the adjustment from the monthly average ($175 - $44 = $131). The adjusted amount of $131 may be added to the Basic Child Support Obligation.

Any adjustment for the payment of childcare costs with pre-tax dollars shall be calculated in a similar manner. A percentage adjustment other than twenty-five percent may be utilized if proven by the parent paying the childcare costs.

2. Education Expenses

Any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet particular educational needs of a child, when such expenses are incurred by agreement of both parents or ordered by the court.

3. Extraordinary Child

These guidelines are designed to fit the needs of most children. The court may increase the Basic Child Support Obligation to provide for the special needs of gifted or handicapped children.

4. Older Child Adjustment

The average expenditures for children age 12 or older exceed the average expenditures for all children by approximately 10%. Therefore, the court may increase child support for a child who has reached the age of 12 years by an amount up to 10% of the child support shown on the Schedule. If the court chooses to make an adjustment, the following method of calculation shall be used.

EXAMPLE: The Basic Child Support Obligation for one child, age 12, is $459. As much as $46 may be added to the basic child support obligation, for a total of $505. If not all children subject to the order are age 12 or over, the increase will be prorated as follows: assume the Basic Child Support Obligation for three children is $786. If one of the three children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child ($262). Up to 10% ($26) of that portion of the Basic Child Support Obligation may be added as an older child adjustment, increasing the obligation to $812. NOTE: This prorating method is limited to this section and should not be followed in Section 25.

10. DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION

The Total Child Support Obligation shall be divided between the parents in proportion to their Adjusted Gross Incomes. The obligation of each parent is computed by multiplying each parent's share of the Combined Adjusted Gross Income by the Total Child Support Obligation.

EXAMPLE: Combined Adjusted Gross Income is $1,000. Father's Adjusted Gross Income is $600. Divide father's Adjusted Gross Income by the Combined Adjusted Income. The result is father's share of the Combined Adjusted Gross Income. ($600 divided by $1,000 = 60%). Father's share is 60%; mother's share is 40%.

11.   <u>**ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME**</u>

Because the Schedule of Basic Child Support Obligations is based on expenditures for children in intact households, there is no consideration for costs associated with parenting time. When parenting time is exercised by the parent with less parenting time, a portion of the costs for children normally expended by the primary residential parent shifts to the other parent. Accordingly, unless it is apparent from the circumstances that the parent with less parenting time will not incur costs for the children during parenting time, when proof establishes that parenting time is or is expected to be exercised by that parent, an adjustment shall be made to that parent's proportionate share of the Total Child Support Obligation. To calculate child support in equal parenting time cases, see Section 12.

For purposes of calculating parenting time days, only the time spent by a child with the parent with less parenting time is considered. Time that the child is in school or childcare is not considered.

To adjust for the costs of parenting time, first determine the total annual amount of parenting time indicated in a court order or parenting plan or by the expectation or historical practice of the parents. Using the following definitions, add together each block of parenting time to arrive at the total number of parenting time days per year. Calculate the number of parenting time days arising from any block of time the child spends with the parent with less parenting time in the following manner:

A.   Each block of time begins and ends when that parent receives or returns the child from the primary residential parent or from a third party with whom the primary residential parent left the child. Third party includes, for example, a school or childcare provider.

B.   Count one day of parenting time for each 24 hours within any block of time.

C.   To the extent there is a period of less than 24 hours remaining in the block of time, after all 24-hour days are counted or for any block of time which is in total less than 24 hours in duration:

      1.   A period of 12 hours or more counts as one day.

      2.   A period of 6 to 11 hours counts as a half-day.

      4.   A period of 3 to 5 hours counts as a quarter-day.

      5.   Periods of less than 3 hours may count as a quarter-day if, during those hours, the parent with less parenting time pays for routine expenses of the child, such as meals.

      EXAMPLES: For the purposes of these examples, mother has parenting time 130 days per year and father is the primary residential parent.

1. Mother receives the child at 9:00 p.m. on Thursday evening and brings the child to school at 8:00 a.m. on Monday morning, from which father picks up the child at 3:00 p.m. on Monday.

   a. 9:00 p.m. Thursday to 9:00 p.m. Sunday is three days.
   b. 9:00 p.m. Sunday to 8:00 a.m. Monday is 11 hours, which equals a half day.
   c. Total is 3 ½ days.

2. Mother picks the child up from school at 3:00 p.m. Friday and returns the child to school at 8:00 a.m. on Monday.

   a. 3:00 p.m. Friday to 3:00 p.m. Sunday is two days.
   b. 3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals one day.
   c. Total is 3 days.

3. Mother picks up child from soccer at noon on Saturday, and returns the child to father at 9:00 p.m. on Sunday.

   a. Noon Saturday to noon Sunday is one day.
   b. Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals ½ day.
   c. Total is 1 ½ days.

If the children have different parenting time schedules, then see Section 16 to determine the parenting time adjustment or to determine if separate worksheets are required. After determining the total number of parenting time days, refer to "Parenting Time Table A" below. The left column of the table sets forth numbers of parenting time days in increasingly higher ranges. Adjacent to each range is an adjustment percentage. The parenting time adjustment is calculated as follows: locate the total number of parenting time days per year in the left column of "Parenting Time Table A" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

PARENTING TIME TABLE A	
Number of Parenting Time Days	Adjustment Percentage
0 - 3	0
4 - 20	.012
21 - 38	.031
39 - 57	.050
58 - 72	.085
73 - 87	.105
88 - 115	.161
116 - 129	.195
130 - 142	.253
143 - 152	.307
153 - 162	.362
163 - 172	.422
173 - 182	.486

EXAMPLE: The Basic Child Support Obligation from the Schedule is $667 for two children. After making all applicable adjustments under Section 9, such as an adjustment for one older child, the Total Child Support Obligation is $700 and father's proportionate share is 60%, or $421. Father has parenting time with the children a total of 100 days. On Parenting Time Table A, the range of days for this amount of parenting time is from 88 to 115 days. The corresponding adjustment percentage is .161. Multiply the $667 Basic Child Support Obligation by .161 or 16.1%. The resulting $107 is subtracted from $421 (father's proportionate share of the Total Child Support Obligation), adjusting the child support obligation to $313.

As the number of parenting time days approaches equal time sharing (143 days and above), certain costs usually incurred only in the primary residential parent's household are assumed to be substantially or equally shared by both parents. These costs are for items such as the child's clothing and personal care items, entertainment and reading materials. If this assumption is rebutted by proof, for example, that such costs are not substantially or equally shared in each household, only Parenting Time Table B must be used to calculate the parenting time adjustment for this range of days. Locate the total number of parenting time days per year in the left columns of "Parenting Time Table B" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The

number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

PARENTING TIME TABLE B	
Number of Parenting Time Days	Adjustment Percentage
143 – 152	.275
153 – 162	.293
163 – 172	.312
173 – 182	.331

12.   EQUAL PARENTING TIME

If the time spent with each parent is essentially equal, the expenses for the children are equally shared and adjusted gross incomes of the parents also are essentially equal, no child support shall be paid. If the parents' incomes are not equal, the total child support amount shall be divided equally between the two households and the parent owing the greater amount shall be ordered to pay what is necessary to achieve that equal share in the other parent's household.

EXAMPLE: After making all applicable adjustments under Sections 9 and 13, the remaining child support obligation is $1,500. The parents' proportionate shares of the obligation are $1,000 and $500. To equalize the child support available in both households, deduct the lower amount from the higher amount ($1,000 - $500 = $500), then divide the balance in half ($500 ÷ 2 = $250). The resulting amount, $250, is paid to the parent with the lower obligation.

13.   ADJUSTMENTS FOR OTHER COSTS

If a parent pays a cost under Section 9.A. or 9.B. (except 9.B.4), deduct the cost from that parent's Proportionate Share of income to arrive at the Preliminary Child Support Amount.

EXAMPLE: Father pays for medical insurance through his employer. This cost is added to the Basic Child Support Obligation pursuant to Section 9.A, then prorated between the parents to arrive at each parent's proportionate child support obligation. Because the cost has already been paid to a third party (the insurance company), the cost must be deducted from father's child support obligation because this portion of the child support obligation has already been paid.

14.   DETERMINING THE CHILD SUPPORT ORDER

Unless the calculation results in a negative number, the court shall order the parent with less parenting time to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation. The parent receiving child support shall be presumed to spend his or her share directly on the children.

EXAMPLE: On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Gross Income of $3,120 for one child is $610. To this the court adds $61 because the child is over 12 years of age (10% in this example). The Total Child Support Obligation is $671.

The father's share is 56% of $671, or $373. The mother's share is 44% of $671, or $298, and she has more parenting time than father. Under the court-approved parenting plan, parenting time will be exercised by father for a total of 100 days per year, resulting in an adjustment of $98 ($610 X 16.1%). After adjusting for parenting time, father's share is $275 ($373 less $98). Father shall pay the child support amount of $275 per month. The value of mother's contribution is $ $298, and she spends it directly on the child.

For all awards, the child support amount shall be rounded to the nearest whole dollar. A rounded amount is not a deviation under Section 20.

If the amount of child support is less than the current clearinghouse fee, the court shall not impose a child support award unless a deviated award is warranted under Section 20. It is not a deviation under Section 20 if an award is not imposed because it is less than the clearinghouse fee.

15.   SELF-SUPPORT RESERVE TEST

In each case, after determining the child support order, the court shall perform a self-support reserve test to verify that the paying parent is financially able to pay the child support order and to maintain at least a minimum standard of living, as follows:

The self-support reserve shall be an amount equal to 80% of the monthly full-time earnings at the current state minimum wage at the time of the order (the self-support reserve amount). Deduct the self-support reserve amount from the paying parent's Adjusted Gross Income, except that the court may deduct from such parent's Adjusted Gross Income for purposes of the self-support reserve test only, court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If the resulting amount is less than the child support order, the court may reduce the current child support order to the resulting amount after first considering the financial impact the reduction would have on the receiving parent's household. The test applies only to the current child support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's arrears.

EXAMPLE ONE: Before applying the self-support reserve test, the child support order is calculated under the guidelines to be $492. The adjusted gross income of the paying parent is $1,820 at a minimum wage of $10.50 per hour the self-support reserve amount is $1,456 ($10.50 x 40 hours x 52 weeks = $21,840 ÷ 12 months = $1,820 x 80% = $1,456). Subtracting the self-support reserve amount of $1,456 from the paying parent's adjusted gross income of $1,820 leaves $364. Because this resulting amount is less than the $492 child support order, the court may reduce the child support order to the resulting amount. However, before making any reduction, the court shall examine the self-support capability of the receiving parent, using the same self-support reserve test applied to the paying parent.

EXAMPLE TWO: The receiving parent's proportionate share of the total child support obligation is calculated under the guidelines to be $404. This parent's Adjusted Gross Income is $1,487. Subtracting the self-support reserve of $1,456 from the receiving parent's Adjusted Gross Income of $1,487 leaves $31. Because this resulting amount is less than the parent's proportionate share of the Total Child Support Obligation, it is evident that both parents have insufficient income to be self-supporting. In this situation, the court has discretion to determine whether and in what amount the child support order (the amount the paying parent is ordered to pay) may be reduced.

16. **MULTIPLE CHILDREN, DIFFERENT PARENTING PLANS**

When each parent exercises more than half of the parenting time with at least one of the parties' children, each parent is obligated to contribute to the support of all the children. However, the amount of current child support to be paid by the parent having the greater child support obligation shall be reduced by the amount of child support owed to that parent by the other parent.

EXAMPLE: (For simplicity, this example does not consider parenting time.) Combined Adjusted Gross Income is $3,000 per month. Father's gross income is $1,000 per month (33.3%) and he has more than half of the time with one child. Mother's gross income is $2,000 per month (66.6%) and she has more than half of the time with the other two children.

Prepare a Parent's Worksheet to determine child support for children in the mother's household. Locate the Combined Adjusted Gross Income figure of $3,000 on the Schedule. Select the child support figure in the column for the two children in this household, $857. Father's share is 33.3% of $857, or $285.

Prepare a Parent's Worksheet to determine child support for the child in the father's household. Locate the Combined Adjusted Gross Income figure of $3,000. Select the child support figure in the column for the one child in this household, $592. Mother's share is 66.6% of $592, or $394.

Mother is obligated to pay father $394 for child support. This amount is reduced by the $285 obligation owed by the father to the mother. Thus, mother must pay $109 per month.

When the parties have children with different parenting plans and one parent does not have more than half of the parenting time with any of the children, prepare only one worksheet. To determine the parenting time cost adjustment for the parent who does not have more than half of the parenting time, use an average of the total number of parenting days. Add the total amount of parenting days for each child. Divide that number by the total number of children.

EXAMPLE: The parties have two minor children, one who lives with mother full-time and one who splits time equally between parents. Prepare one worksheet. When entering the parenting time cost adjustment for father, divide father's total number of parenting days for both children, 182, by the total number of children, two (2). Thus, father's parenting time cost adjustment would be calculated for 91 days.

17.   CHILD SUPPORT ASSIGNED TO THE STATE

If child support has been assigned to the state under Arizona Revised Statutes Section 46-407, the obligation of a parent to pay child support shall not be offset by child support arrearages that may be owed to that parent.

18.   TRAVEL EXPENSES ASSOCIATED WITH PARENTING TIME

The court may allocate travel expenses of the child associated with parenting time in cases where one-way travel exceeds 100 miles. In doing so, the court shall consider the means of the parents and may consider how their conduct (such as a change of residence) has affected the costs of parenting time. To the extent possible, any allocation shall ensure that the child has continued contact with each parent. A parent who is entitled to receive reimbursement from the other parent for allocated parenting time expenses shall, upon request of the other parent, provide receipts or other evidence of payments actually made. The allocation of expenses does not change the amount of the child support ordered.

19.   GIFTS IN LIEU OF MONEY

Once child support has been ordered by the court, the child support is to be paid in money. Gifts of clothing, etc. in lieu of money are not to be offset against the child support order except by court order.

20.   DEVIATIONS

A.   The court shall deviate from the guidelines, i.e., order child support in an amount different from that which is provided pursuant to these guidelines, after considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320, and applicable case law, only if all of the following criteria are met:

1.   Application of the guidelines is inappropriate or unjust in the particular case,

2. The court has considered the best interests of the child in determining the amount of a deviation. A deviation that reduces the amount of child support paid is not, by itself, contrary to the best interests of the child,

3. The court makes written findings regarding 1. and 2. above in the Child Support Order, Minute Entry or Child Support Worksheet,

4. The court shows what the order would have been without the deviation, and

5. The court shows what the order is after deviating.

B. The court may deviate from the guidelines based upon an agreement of the parties only if all of the following criteria are met:

1. The agreement is in writing or stated on the record pursuant to Rule 69, Arizona Rules of Family Law Procedure (*ARFLP*).

2. All parties have entered into the agreement with knowledge of the amount of child support that would have been ordered under the guidelines but for the agreement,

3. All parties have entered into the agreement free of duress and coercion, and

4. The court complies with the requirements of Section 20.A.

In cases with significant disparity of income between the parents, a deviation may be appropriate.

21. THIRD-PARTY CAREGIVERS

When a child lives with a third-party caregiver by virtue of a court order, administrative placement by a state agency or under color of authority, the third-party caregiver is entitled to receive child support payments from each parent on behalf of the child. When calculating the amount of child support to be awarded to a third-party caregiver, consider the third-party caregiver's expenses under Section 9, but not the third-party caregiver's income.

EXAMPLE: The parties have one child together who is living with a third-party caregiver. Mother has an Adjusted Gross Income of $2,500 per month and father has an Adjusted Gross Income of $2,000 per month. Add both parents' income together for a Total Adjusted Gross Income of $4,500 per month. The Total Basic Support Obligation for one child would be $817. The third-party caregiver pays $500 per month for medical insurance. Place the $500 amount as an additional child support obligation under the third-party column. The parents have no recognized expenses under Section 9. Father should be ordered to pay the caregiver $585 per month and mother should be ordered to pay the caregiver $732 per month.

22.   **COURT'S FINDINGS**

The court shall make findings in the record as to: Gross Income, Adjusted Gross Income, Basic Child Support Obligation, Total Child Support Obligation, each parent's proportionate share of the child support obligation, and the child support order.

The findings may be made by incorporating a worksheet containing this information into the file.

If the court attributes income above minimum wage income, the court <u>shall</u> explain the reason for its decision.

The child support order <u>shall</u> be set forth in a sum certain and start on a date certain. A new child support order <u>shall</u> be filed upon any change in the amount or due date of the child support obligation.

23.   **EXCHANGE OF INFORMATION**

The court <u>shall</u> order that every twenty-four months, financial information such as tax returns, financial affidavits, and earning statements be exchanged between the parties.

Unless the court has ordered otherwise, at the time the parties exchange financial information, they shall also exchange residential addresses and the names and addresses of their employers.

24.   **MODIFICATION**

    A.   Standard Procedure

        Pursuant to Arizona Revised Statutes Sections 25-327 and 25-503, either parent or the state Title IV-D agency may ask the court to modify a child support order upon a showing of a substantial and continuing change of circumstances.

    B.   Simplified Procedure

        Either parent or the state Title IV-D agency may request the court to modify a child support order if application of the guidelines results in an order that varies 15% or more from the existing amount. A fifteen percent variation in the amount of the order will be considered evidence of substantial and continuing change of circumstances. A request for modification of the child support amount must be accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount," and documentation supporting the incomes if different from the court's most recent findings regarding income of the parents. If the party requesting the modification is unable to provide documentation supporting the other party's income, the requesting party shall indicate that the income amount is

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attributed/estimated and state the basis for the amount listed. The state Title IV-D agency may submit a parent's worksheet.

The simplified procedure also may be used by either parent or the state Title IV-D agency to modify a child support order to assign or alter the responsibility to provide medical insurance for a child who is subject of a child support order. A modification of the medical assignment or responsibility does not need to vary by 15% or more from the existing amount to use the simplified procedure.

A copy of the request for modification of child support and the "Parent's Worksheet for Child Support Amount," including supporting documentation, showing that the proposed child support amount would vary 15% or more from the existing child support order shall be served on the other parent, or on both parents if filed by the state Title IV-D agency, pursuant to Rule 27, Arizona Rules of Family Law Procedure *(ARFLP).*

If the requested modification is disputed, the parent receiving service must request a hearing within 20 days of service. If service is made outside the state, as provided in Rule 42, *ARFLP,* the parent receiving service must request a hearing within 30 days of service.

A party requesting a hearing shall file a written request for hearing accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount." Copies of the documents filed, together with the notice of hearing, shall be served on the other party and, if appropriate, the state Title IV-D agency by first class mail not less than ten judicial days prior to the hearing.

Upon proof of service and if no hearing is requested within the time allowed, the court will review the request and enter an appropriate order or set the matter for hearing.

If any party requests a hearing within the time allowed, the court shall conduct such hearing. No order shall be modified without a hearing if one is requested.

The notice provision of Rule 44, *ARFLP*, does not apply to this simplified modification procedure.

A request to modify child support, request for a hearing and notice of hearing, "Parent's Worksheet for Child Support Amount" and child support order filed or served pursuant to this subsection must be made using forms approved by the Arizona Supreme Court or substantially similar forms.

Approved forms are available from the Clerk of the Superior Court.

25. **EFFECT OF CESSATION OF CHILD SUPPORT FOR ONE CHILD**

If child support for more than one child was ordered under these guidelines and thereafter the duty to support one of the children stops, the order is not automatically reduced by that child's share. To obtain a modification to the child support order, a request must be made in writing to the court to recalculate the child support obligation pursuant to these guidelines. The procedure specified in Section 24 may be used for this purpose.

EXAMPLE: The child support order for Combined Adjusted Gross Income of $1,500, with four children is $621. One child graduates from high school and turns 18. In determining the new child support amount, do not deduct one-fourth of the order for a new order of $466. Instead, determine a new child support order by applying the guidelines. (NOTE: This method varies from the one used in Section 9.B.4).

26. **INCOME AND BENEFITS RECEIVED BY OR ON BEHALF OF CHILD**

A. Income earned or money received by a child from any source other than court-ordered child support shall not be counted toward either parent's child support obligation except as stated herein. However, income earned or money received by or on behalf of a person for whom child support is ordered to continue past the age of majority pursuant to Arizona Revised Statute Sections 25-320.E and 25-809.F <u>may</u> be credited against any child support obligation.

B. Benefits, such as Social Security Disability or Insurance, received by a parent on behalf of a child, as a result of contributions made by the other parent who is ordered to pay child support shall be credited as follows:

    1. If the amount of the child's benefit for a given month is equal to or greater than the paying parent's child support obligation, then that parent's obligation is satisfied.

    2. Any benefit received by the child for a given month in excess of the child support obligation shall not be treated as an arrearage payment nor as a credit toward future child support payments.

    3. If the amount of the child's benefit for a given month is less than the parent's child support obligation, the parent shall pay the difference unless the court, in its discretion, modifies the child support order to equal the benefits being received at that time.

D. Except as otherwise provided in Section 5.B, any benefits received directly, and not on behalf of a child, by either the parent receiving child support or the parent paying child support as a result of his or her own contributions, shall be included as part of that parent's gross income.

27.   FEDERAL TAX EXEMPTION FOR DEPENDENT CHILDREN

All the federal and state tax exemptions applicable to the minor children shall be allocated between the parents as they agree, or, in the absence of their agreement, in a manner that allows each parent to claim allowable federal dependency exemptions proportionate to adjusted gross income in a reasonable pattern that can be repeated in no more than 5 years. This may be done by allocating claiming of the children or claiming of specific years. To implement this provision, the proportionate share of the combined adjusted gross income of both parents is rounded to the nearest fraction with a denominator no larger than 5 (i.e. 1/2, 1/3, 2/3, 1/4, 3/4, 1/5, 2/5, 3/5, 4/5). For illustrative purposes, assume father earns $60,000 and mother earns $40,000 of the combined adjusted gross income of $100,000. Father's share of the combined income is 3/5. If father earned $30,000 and mother earned $20,000, then 3/5 would still be the fraction with a denominator of 5 or less that comes closest to father's share of the parents' combined adjusted gross income. The dependency exemption shall therefore be allocated utilizing this fraction. If a parent otherwise entitled to the dependency exemption would derive no tax benefit from claiming it in any given tax year, then the entire exemption for that tax year, and not just the share indicated by the preceding sentence, may be allocated to the parent who would derive a tax benefit for that tax year. An Internal Revenue Service Form 8332 may need to be signed and filed with a parent's income tax return.

The court may deny the right to present or future tax exemption when a history of non-payment of child support exists. The allocation of the exemption may be conditioned upon payment by December 31 of the total court-ordered monthly child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the parent receiving child support will need to execute the necessary Internal Revenue Service form (Form 8332) to transfer the exemption. If the paying parent has paid the current child support, but has not paid the court-ordered arrearage payments, the paying parent shall not be entitled to claim the exemption.

EXAMPLE: The paying parent's percentage of gross income is approximately 67% (2/3) and the receiving parent's percentage is approximately 33% (1/3). All payments are current. If there are three children, the paying parent would be entitled to claim the exemption for two children and the receiving parent would be entitled to claim the exemption for one child. If there is only one child, the paying parent would be entitled to claim the child two out of every three years, and the receiving parent would claim the child one out of every three years.

For purposes of this section only, a paying parent shall be credited as having paid child support that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

28.   **CHILD SUPPORT ARREARS**

    A.   When setting an amount for a payment on arrears, the court should take into consideration that interest accrues on the principal balance. If the court sets a payment on arrears less than the amount of the accruing monthly interest, the court shall make a finding why the amount is less than the accruing monthly interest. Upon a showing of substantial and continuing changed circumstances, the court may adjust the amount of payment on arrears.

    B.   When a current child support obligation terminates, before adjusting the order of assignment to an amount less than the current child support amount and the payment on arrears, the court shall consider the total amount of arrears and the accruing interest, and the time that it will take the obligor to pay these amounts.

29.   **EFFECTIVE DATE AND GROUNDS FOR MODIFICATION**

    A.   Except for defaults or as otherwise agreed upon by the parties, all child support orders entered after March 31, 2018 shall be made pursuant to these guidelines, whether they be original orders or modifications of pre-existing orders, unless the court determines otherwise based on good cause shown. In cases of default, the guidelines in effect at the time of filing the action will be used. The parties may agree to use either the guidelines in effect at the time of filing the action or those in effect at the time the order is entered.

    B.   A substantial variance between an existing child support order and an amount resulting from application of the new guidelines may be considered evidence of a substantial and continuing change of circumstances for purposes of a modification. A variance of at least 15% would be evidence of a substantial and continuing change of circumstances.

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
750	174	255	303	312	372	404
800	185	271	323	360	396	431
850	196	287	341	381	419	456
900	206	301	358	399	439	478
950	216	315	374	418	460	500
1000	225	329	391	436	480	522
1050	235	343	407	455	500	544
1100	245	357	424	473	521	566
1150	255	371	440	492	541	588
1200	264	385	457	510	561	610
1250	274	399	473	528	581	632
1300	284	414	490	547	602	654
1350	293	428	506	565	622	676
1400	303	442	523	584	642	698
1450	313	456	539	602	662	720
1500	323	470	556	621	683	742
1550	332	484	572	639	703	764
1600	342	498	589	657	723	786
1650	351	511	604	675	742	807
1700	360	524	620	692	761	828
1750	369	537	635	709	780	848
1800	379	551	651	727	799	869
1850	388	564	666	744	818	889
1900	397	577	681	761	837	910
1950	406	590	697	778	856	931
2000	415	603	712	796	875	951
2050	424	616	727	812	894	971
2100	433	629	742	829	912	991
2150	442	641	757	845	930	1011
2200	450	654	772	862	948	1031
2250	459	667	786	878	966	1050
2300	468	679	801	895	984	1070
2350	477	692	816	911	1003	1090
2400	486	705	831	928	1021	1109
2450	495	717	845	944	1039	1129
2500	503	730	860	961	1057	1149

Schedule of Basic Support Obligations

2550	512	742	875	977	1075	1169
2600	521	755	890	994	1093	1188
2650	530	768	905	1010	1111	1208
2700	539	780	919	1027	1130	1228
2750	547	793	934	1043	1148	1248
2800	556	806	949	1060	1166	1267
2850	565	818	964	1076	1184	1287
2900	574	831	978	1093	1202	1307
2950	583	844	993	1109	1220	1326
3000	592	857	1008	1126	1239	1347
3050	601	870	1024	1144	1258	1367
3100	610	883	1039	1161	1277	1388
3150	619	896	1055	1178	1296	1409
3200	628	909	1070	1195	1315	1429
3250	637	922	1085	1212	1334	1450
3300	646	935	1101	1230	1353	1470
3350	655	948	1116	1247	1372	1491
3400	663	961	1132	1264	1391	1512
3450	672	974	1147	1281	1409	1532
3500	681	987	1163	1299	1428	1553
3550	690	1000	1178	1316	1447	1573
3600	699	1013	1193	1333	1466	1594
3650	708	1026	1209	1350	1485	1614
3700	717	1039	1224	1367	1504	1635
3750	726	1052	1240	1385	1523	1656
3800	735	1065	1255	1402	1542	1676
3850	744	1078	1270	1419	1561	1697
3900	753	1091	1286	1436	1580	1717
3950	760	1101	1297	1449	1594	1733
4000	765	1108	1306	1458	1604	1744
4050	771	1115	1314	1468	1614	1755
4100	776	1123	1322	1477	1625	1766
4150	781	1130	1330	1486	1635	1777
4200	786	1137	1339	1495	1645	1788
4250	791	1144	1347	1504	1655	1799
4300	796	1152	1355	1514	1665	1810
4350	802	1159	1363	1523	1675	1821
4400	807	1166	1371	1532	1685	1832
4450	812	1173	1379	1541	1695	1842
4500	817	1180	1388	1550	1705	1853
4550	822	1188	1396	1559	1715	1864
4600	827	1195	1404	1568	1725	1875
4650	833	1202	1412	1577	1735	1886

4700	838	1209	1420	1586	1745	1897
4750	843	1216	1428	1596	1755	1908
4800	848	1224	1437	1605	1765	1919
4850	853	1231	1445	1614	1775	1930
4900	858	1238	1453	1623	1785	1940
4950	863	1245	1461	1632	1795	1951
5000	869	1252	1469	1641	1805	1962
5050	874	1259	1477	1650	1815	1973
5100	877	1265	1483	1657	1822	1981
5150	881	1270	1489	1664	1830	1989
5200	885	1275	1495	1670	1837	1997
5250	889	1281	1502	1677	1845	2005
5300	892	1286	1508	1684	1852	2014
5350	896	1291	1514	1691	1860	2022
5400	900	1296	1520	1698	1867	2030
5450	903	1302	1526	1704	1875	2038
5500	907	1307	1532	1711	1882	2046
5550	911	1312	1538	1718	1890	2054
5600	915	1318	1544	1725	1897	2063
5650	918	1323	1550	1732	1905	2071
5700	922	1328	1556	1739	1912	2079
5750	926	1333	1563	1745	1920	2087
5800	930	1339	1569	1752	1927	2095
5850	933	1344	1575	1759	1935	2103
5900	937	1349	1581	1766	1942	2111
5950	941	1354	1587	1773	1950	2120
6000	944	1360	1593	1779	1957	2128
6050	948	1365	1599	1786	1965	2136
6100	952	1370	1605	1793	1972	2144
6150	956	1376	1611	1800	1980	2152
6200	959	1380	1616	1805	1986	2159
6250	962	1384	1620	1810	1991	2164
6300	965	1388	1625	1815	1996	2170
6350	968	1392	1629	1819	2001	2175
6400	971	1395	1633	1824	2006	2181
6450	973	1399	1637	1828	2011	2186
6500	976	1403	1641	1833	2016	2192
6550	979	1407	1645	1837	2021	2197
6600	982	1411	1649	1842	2026	2203
6650	985	1415	1653	1847	2031	2208
6700	988	1418	1657	1851	2036	2213
6750	991	1422	1661	1856	2041	2219
6800	994	1426	1665	1860	2046	2224

6850	997	1430	1670	1865	2051	2230
6900	1000	1434	1674	1869	2056	2235
6950	1002	1438	1678	1874	2061	2241
7000	1005	1442	1682	1879	2066	2246
7050	1008	1445	1686	1883	2071	2252
7100	1011	1449	1690	1888	2077	2257
7150	1014	1453	1694	1892	2082	2263
7200	1017	1457	1698	1897	2087	2268
7250	1020	1461	1702	1901	2092	2274
7300	1023	1465	1706	1906	2097	2279
7350	1024	1466	1708	1908	2099	2281
7400	1026	1468	1710	1910	2101	2284
7450	1027	1470	1712	1912	2103	2286
7500	1029	1472	1714	1914	2106	2289
7550	1030	1474	1716	1916	2108	2291
7600	1032	1476	1718	1918	2110	2294
7650	1033	1478	1719	1921	2113	2296
7700	1035	1479	1721	1923	2115	2299
7750	1036	1481	1723	1925	2117	2301
7800	1038	1483	1725	1927	2119	2304
7850	1039	1485	1727	1929	2122	2306
7900	1041	1487	1729	1931	2124	2309
7950	1042	1489	1731	1933	2126	2311
8000	1044	1491	1732	1935	2129	2314
8050	1045	1492	1734	1937	2131	2316
8100	1047	1494	1736	1939	2133	2319
8150	1048	1496	1738	1941	2136	2321
8200	1050	1498	1740	1943	2138	2324
8250	1051	1500	1742	1946	2140	2326
8300	1053	1502	1744	1948	2142	2329
8350	1054	1504	1745	1950	2145	2331
8400	1055	1505	1747	1952	2147	2333
8450	1058	1509	1751	1956	2152	2339
8500	1063	1516	1759	1965	2161	2349
8550	1068	1522	1767	1973	2171	2360
8600	1072	1529	1774	1982	2180	2370
8650	1077	1536	1782	1991	2190	2380
8700	1082	1543	1790	1999	2199	2391
8750	1087	1549	1798	2008	2209	2401
8800	1092	1556	1806	2017	2218	2411
8850	1096	1563	1813	2025	2228	2422
8900	1101	1570	1821	2034	2238	2432
8950	1106	1576	1829	2043	2247	2443

9000	1111	1583	1837	2051	2257	2453
9050	1116	1590	1844	2060	2266	2463
9100	1120	1597	1852	2069	2276	2474
9150	1125	1603	1860	2077	2285	2484
9200	1130	1610	1868	2086	2295	2494
9250	1134	1616	1874	2093	2302	2503
9300	1137	1620	1879	2099	2309	2509
9350	1140	1624	1884	2104	2315	2516
9400	1143	1629	1889	2110	2321	2523
9450	1146	1633	1894	2116	2327	2530
9500	1149	1637	1899	2121	2334	2537
9550	1152	1642	1904	2127	2340	2543
9600	1155	1646	1909	2133	2346	2550
9650	1158	1650	1914	2138	2352	2557
9700	1161	1655	1920	2144	2358	2564
9750	1164	1659	1925	2150	2365	2570
9800	1168	1664	1930	2156	2372	2578
9850	1171	1669	1936	2162	2379	2585
9900	1174	1674	1941	2169	2385	2593
9950	1178	1678	1947	2175	2392	2600
10000	1181	1683	1953	2181	2399	2608
10050	1185	1688	1958	2187	2406	2615
10100	1188	1693	1964	2194	2413	2623
10150	1191	1698	1969	2200	2420	2630
10200	1195	1703	1975	2206	2427	2638
10250	1198	1707	1981	2212	2434	2645
10300	1202	1712	1986	2219	2441	2653
10350	1205	1717	1992	2225	2447	2660
10400	1207	1720	1996	2229	2452	2665
10450	1210	1724	2000	2234	2457	2671
10500	1213	1728	2004	2238	2462	2676
10550	1215	1731	2008	2243	2467	2681
10600	1218	1735	2012	2247	2472	2687
10650	1220	1738	2016	2252	2477	2692
10700	1223	1742	2020	2256	2482	2698
10750	1226	1745	2024	2261	2487	2703
10800	1228	1749	2028	2265	2492	2708
10850	1231	1753	2032	2270	2497	2714
10900	1233	1756	2036	2274	2502	2719
10950	1236	1760	2040	2279	2507	2725
11000	1239	1763	2044	2283	2511	2730
11050	1241	1767	2048	2288	2516	2735
11100	1244	1771	2052	2292	2521	2741

11150	1246	1774	2056	2297	2526	2746
11200	1249	1778	2060	2301	2531	2752
11250	1251	1781	2064	2306	2536	2757
11300	1254	1785	2068	2310	2541	2762
11350	1257	1788	2072	2315	2546	2768
11400	1259	1792	2076	2319	2551	2773
11450	1262	1796	2080	2324	2556	2778
11500	1264	1799	2084	2328	2561	2784
11550	1267	1803	2088	2333	2566	2789
11600	1270	1806	2092	2337	2571	2795
11650	1272	1810	2096	2342	2576	2800
11700	1275	1814	2100	2346	2581	2805
11750	1277	1817	2105	2351	2586	2811
11800	1280	1821	2109	2356	2591	2817
11850	1283	1825	2114	2361	2597	2823
11900	1286	1829	2119	2366	2603	2830
11950	1289	1833	2123	2372	2609	2836
12000	1292	1838	2128	2377	2615	2842
12050	1295	1842	2133	2383	2621	2849
12100	1298	1846	2138	2388	2627	2855
12150	1301	1850	2143	2393	2633	2862
12200	1304	1854	2147	2399	2638	2868
12250	1306	1858	2152	2404	2644	2874
12300	1309	1863	2157	2409	2650	2881
12350	1312	1867	2162	2415	2656	2887
12400	1315	1871	2167	2420	2662	2894
12450	1318	1875	2171	2425	2668	2900
12500	1321	1879	2176	2431	2674	2906
12550	1324	1883	2181	2436	2680	2913
12600	1327	1887	2186	2441	2686	2919
12650	1330	1891	2190	2447	2691	2926
12700	1333	1896	2195	2452	2697	2932
12750	1336	1900	2200	2457	2703	2938
12800	1338	1904	2205	2463	2709	2945
12850	1341	1908	2210	2468	2715	2951
12900	1344	1912	2214	2473	2721	2957
12950	1347	1916	2219	2479	2727	2964
13000	1350	1920	2224	2484	2732	2970
13050	1353	1924	2229	2489	2738	2977
13100	1356	1929	2233	2495	2744	2983
13150	1359	1933	2238	2500	2750	2989
13200	1362	1937	2243	2505	2756	2996
13250	1365	1941	2248	2511	2762	3002

13300	1367	1945	2252	2516	2768	3008
13350	1370	1949	2257	2521	2774	3015
13400	1373	1953	2262	2527	2779	3021
13450	1376	1958	2267	2532	2785	3028
13500	1379	1962	2272	2537	2791	3034
13550	1382	1966	2276	2543	2797	3040
13600	1385	1970	2281	2548	2803	3047
13650	1388	1974	2286	2553	2809	3053
13700	1391	1978	2291	2559	2815	3059
13750	1393	1982	2295	2564	2820	3066
13800	1396	1986	2300	2569	2826	3072
13850	1399	1991	2305	2575	2832	3079
13900	1402	1995	2310	2580	2838	3085
13950	1405	1999	2315	2585	2844	3091
14000	1408	2003	2319	2591	2850	3098
14050	1411	2007	2324	2596	2856	3104
14100	1414	2011	2329	2601	2861	3110
14150	1417	2015	2334	2607	2867	3117
14200	1420	2019	2338	2612	2873	3123
14250	1422	2024	2343	2617	2879	3130
14300	1425	2028	2348	2623	2885	3136
14350	1428	2032	2353	2628	2891	3142
14400	1431	2036	2357	2633	2897	3149
14450	1434	2040	2362	2639	2903	3155
14500	1437	2044	2367	2644	2908	3161
14550	1440	2048	2372	2649	2914	3168
14600	1443	2052	2377	2655	2920	3174
14650	1446	2056	2381	2660	2926	3180
14700	1448	2060	2385	2665	2931	3186
14750	1451	2064	2390	2669	2936	3192
14800	1454	2068	2394	2674	2941	3197
14850	1457	2072	2398	2679	2947	3203
14900	1460	2076	2402	2684	2952	3209
14950	1463	2079	2407	2688	2957	3214
15000	1466	2083	2411	2693	2962	3220
15050	1468	2087	2415	2698	2968	3226
15100	1471	2091	2419	2703	2973	3231
15150	1474	2095	2424	2707	2978	3237
15200	1477	2099	2428	2712	2983	3243
15250	1480	2102	2432	2717	2988	3248
15300	1483	2106	2436	2722	2994	3254
15350	1485	2110	2441	2726	2999	3260
15400	1488	2114	2445	2731	3004	3266

15450	1491	2118	2449	2736	3009	3271
15500	1494	2122	2453	2741	3015	3277
15550	1497	2125	2458	2745	3020	3283
15600	1500	2129	2462	2750	3025	3288
15650	1502	2133	2466	2755	3030	3294
15700	1505	2137	2471	2760	3036	3300
15750	1508	2141	2475	2764	3041	3305
15800	1511	2145	2479	2769	3046	3311
15850	1514	2148	2483	2774	3051	3317
15900	1517	2152	2488	2779	3056	3322
15950	1519	2156	2492	2783	3062	3328
16000	1522	2160	2496	2788	3067	3334
16050	1525	2164	2500	2793	3072	3339
16100	1528	2168	2505	2798	3077	3345
16150	1531	2171	2509	2802	3083	3351
16200	1534	2175	2513	2807	3088	3356
16250	1536	2179	2517	2812	3093	3362
16300	1539	2183	2522	2817	3098	3368
16350	1542	2187	2526	2821	3103	3373
16400	1545	2190	2530	2826	3108	3379
16450	1547	2194	2534	2830	3114	3384
16500	1550	2198	2539	2836	3119	3391
16550	1553	2202	2544	2841	3125	3397
16600	1556	2206	2548	2846	3131	3403
16650	1559	2211	2553	2852	3137	3410
16700	1562	2215	2558	2857	3143	3416
16750	1565	2219	2562	2862	3148	3422
16800	1568	2223	2567	2867	3154	3429
16850	1570	2227	2572	2873	3160	3435
16900	1573	2231	2577	2878	3166	3441
16950	1576	2235	2581	2883	3172	3447
17000	1579	2239	2586	2888	3177	3454
17050	1582	2243	2591	2894	3183	3460
17100	1585	2247	2595	2899	3189	3466
17150	1588	2251	2600	2904	3195	3473
17200	1590	2255	2605	2909	3200	3479
17250	1593	2259	2609	2915	3206	3485
17300	1596	2263	2614	2920	3212	3491
17350	1599	2267	2619	2925	3218	3498
17400	1602	2271	2623	2930	3223	3504
17450	1605	2276	2628	2936	3229	3510
17500	1608	2280	2633	2941	3235	3516
17550	1610	2284	2638	2946	3241	3523

17600	1613	2288	2642	2951	3246	3529
17650	1616	2292	2647	2957	3252	3535
17700	1619	2296	2652	2962	3258	3541
17750	1622	2300	2656	2967	3264	3548
17800	1625	2304	2661	2972	3270	3554
17850	1628	2308	2666	2978	3275	3560
17900	1630	2312	2670	2983	3281	3567
17950	1633	2316	2675	2988	3287	3573
18000	1636	2320	2680	2993	3293	3579
18050	1639	2324	2684	2999	3298	3585
18100	1642	2328	2689	3004	3304	3592
18150	1645	2332	2694	3009	3310	3598
18200	1648	2336	2699	3014	3316	3604
18250	1650	2340	2703	3019	3321	3610
18300	1653	2345	2708	3025	3327	3617
18350	1656	2349	2713	3030	3333	3623
18400	1659	2353	2717	3035	3339	3629
18450	1662	2357	2722	3040	3344	3635
18500	1665	2361	2727	3046	3350	3642
18550	1667	2365	2731	3051	3356	3648
18600	1670	2369	2736	3056	3362	3654
18650	1673	2373	2741	3061	3368	3661
18700	1676	2377	2745	3067	3373	3667
18750	1679	2381	2750	3072	3379	3673
18800	1682	2385	2755	3077	3385	3679
18850	1685	2389	2759	3082	3391	3686
18900	1687	2393	2764	3088	3396	3692
18950	1690	2397	2769	3093	3402	3698
19000	1693	2401	2774	3098	3408	3704
19050	1696	2405	2778	3103	3414	3711
19100	1699	2409	2783	3109	3419	3717
19150	1702	2414	2788	3114	3425	3723
19200	1705	2418	2792	3119	3431	3729
19250	1707	2422	2797	3124	3437	3736
19300	1710	2426	2802	3130	3442	3742
19350	1713	2430	2806	3135	3448	3748
19400	1716	2434	2811	3140	3454	3755
19450	1719	2438	2816	3145	3460	3761
19500	1722	2442	2820	3150	3466	3767
19550	1725	2446	2825	3156	3471	3773
19600	1727	2450	2830	3161	3477	3779
19650	1729	2453	2833	3164	3481	3784
19700	1732	2456	2836	3168	3485	3788

19750		1734	2459	2839	3172	3489	3792
19800		1736	2462	2843	3175	3493	3797
19850		1738	2465	2846	3179	3497	3801
19900		1740	2467	2849	3183	3501	3806
19950		1742	2470	2853	3186	3505	3810
20000		1744	2473	2856	3190	3509	3815