

Chart 3: Child Support Guidelines*

State	Model	Extraordinary Medical Expenses**	Child Care Expenses	College Support	Share Parenting
Alabama	Income Shares	Added on and prorated	Added on and prorated	Yes	Deviation
Alaska	Income Shares	Deviation	Deduction from income	No	Offset formula
Arizona	Income Shares	Court specifies percentage	Added on and prorated	No	Deviation
Arkansas	Percentage of Income	Deviation	Deviation	No	Deviation
California	Income Shares	Deviation	Added on and prorated	No	Offset formula
Colorado	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Connecticut	Income Shares	Added on and prorated	Added on and prorated	Yes	Deviation
Delaware	Melson Formula	Added on and prorated	Added on and prorated	No	Offset formula
District of Columbia	Hybrid Formula	Case-by-case basis	Deduction from income	Yes	Offset formula
Florida	Income Shares	Deviation	Added on and prorated	No	Offset formula
Georgia ¹	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Hawaii	Melson Formula	Deviation	Deduction from income	Yes	Offset formula
Idaho	Income Shares	Added on and prorated	Added on and shared equally	No	Offset formula
Illinois	Percentage of Income	No provision	No provision	Yes	No provision
Indiana	Income Shares	Added on and prorated	Added on and prorated	Yes	Offset formula
Iowa	Income Shares	Added on and prorated	Deduction from income	Yes	Offset formula
Kansas	Income Shares	No provision	Added on and prorated	No	Offset formula
Kentucky	Income Shares	Added on and prorated	Added on and prorated	No	Deviation
Louisiana	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Maine	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Maryland	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Massachusetts	Hybrid Formula	Case-by-case basis	Deduction from income	Yes	Deviation
Michigan	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Minnesota ¹	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Mississippi	Percentage of Income	Deviation	Deviation	Yes	Deviation
Missouri	Income Shares	Added on and prorated	Added on and prorated	Yes	Offset formula
Montana	Melson Formula	Added on and prorated	Added on and prorated	No	Offset formula
Nebraska	Income Shares	Added on and prorated	Independent determination	No	Offset formula
Nevada	Percentage of Income	Equal allocation	Deviation	No	Deviation
New Hampshire	Income Shares	Deviation	Deduction from income	No	Deviation
New Jersey	Income Shares	Added on and prorated	Added on and prorated	Yes	Offset formula
New Mexico	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
New York	Income Shares	Added on and prorated	Added on and prorated	Yes	Deviation
North Carolina	Income Shares	Added on and prorated	Added on according to formula	No	Offset formula
North Dakota	Percentage of Income	Deduction from income	Deviation	Yes	Offset formula
Ohio	Income Shares	Separate order	Added on and prorated	No	Deviation
Oklahoma	Income Shares	Case-by-case basis	Added on and prorated	No	Offset formula
Oregon	Income Shares	Added on and prorated	Added on and prorated	Yes	Offset formula
Pennsylvania	Income Shares	Added on and prorated	Shared equally	No	Offset formula
Rhode Island	Income Shares	Deviation	Added on and prorated	No	Deviation
South Carolina	Income Shares	Added on and prorated	Added on and prorated	Yes	Offset formula
South Dakota	Income Shares	Deviation	Deviation	No	Deviation
Tennessee	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Texas	Percentage of Income	Added on and prorated	Deviation	No	Deviation
Utah	Income Shares	Shared equally	Shares equally	Yes	Offset formula
Vermont	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Virginia	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Washington	Income Shares	Added on and prorated	Added on and prorated	Yes	Deviation
West Virginia	Income Shares	Added on and prorated	Added on and prorated	No	Offset formula
Wisconsin	Percentage of Income	Separate order	Deviation	No	Offset formula
Wyoming	Income Shares	Deviation	Deviation	No	Offset formula

* Chart prepared by Laura W. Morgan from her treatise, *Child Support Guidelines: Interpretation and Application*.

** Extraordinary expenses are to be distinguished from regularly incurred uninsured-health expenses.

1. Changed from Percentage of Income to Income Shares in June 2006.