REGULAR SESSION 2005

By: Senator(s) Doxey, Pickering, White,
Flowers

To: Public Health and Welfare; Judiciary, Division

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## SENATE BILL NO. 2692

AN ACT TO AMEND SECTION 43-19-101, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE CHILD SUPPORT GUIDELINES SHALL BE INCREASED BY 2. 3 ONE-HALF THE ANNUAL AMOUNT OF CHILD CARE PAID BY THE CUSTODIAL 4 SPOUSE WHO IS WORKING FULL TIME; AND FOR RELATED PURPOSES. 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: SECTION 1. Section 43-19-101, Mississippi Code of 1972, is 6 7 amended as follows: 8 43-19-101. (1) The following child support award guidelines 9 shall be a rebuttable presumption in all judicial or 10 administrative proceedings regarding the awarding or modifying of child support awards in this state: 11 Number Of Children 12 Percentage Of Adjusted Gross Income That Should Be Awarded For Support 13 Due Support 1 14% 14 2 20% 15 16 3 22% 17 4 24% 18 5 or more 26% 19 The amount of the child support which results from the guidelines provided for in subsection (1) of this section shall be 20 21 increased by one-half of the annual amount of child care expense which is paid by the custodial spouse in the event the custodial 22 23 spouse is working full time. Child support orders in effect on July 1, 2005, shall, in the discretion of the court, be modified 24 to reflect the additional amount required for child care expense. 25 26 (2) The guidelines provided for in subsection (1) of this

section apply unless the judicial or administrative body awarding

or modifying the child support award makes a written finding or

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- 29 specific finding on the record that the application of the
- 30 guidelines would be unjust or inappropriate in a particular case
- 31 as determined under the criteria specified in Section 43-19-103.
- 32 (3) The amount of "adjusted gross income" as that term is
- 33 used in subsection (1) of this section shall be calculated as
- 34 follows:
- 35 (a) Determine gross income from all potential sources
- 36 that may reasonably be expected to be available to the absent
- 37 parent including, but not limited to, the following: wages and
- 38 salary income; income from self employment; income from
- 39 commissions; income from investments, including dividends,
- 40 interest income and income on any trust account or property;
- 41 absent parent's portion of any joint income of both parents;
- 42 workers' compensation, disability, unemployment, annuity and
- 43 retirement benefits, including an individual retirement account
- 44 (IRA); any other payments made by any person, private entity,
- 45 federal or state government or any unit of local government;
- 46 alimony; any income earned from an interest in or from inherited
- 47 property; any other form of earned income; and gross income shall
- 48 exclude any monetary benefits derived from a second household,
- 49 such as income of the absent parent's current spouse;
- 50 (b) Subtract the following legally mandated deductions:
- 51 (i) Federal, state and local taxes. Contributions
- 52 to the payment of taxes over and beyond the actual liability for
- 53 the taxable year shall not be considered a mandatory deduction;
- 54 (ii) Social security contributions;
- 55 (iii) Retirement and disability contributions
- 56 except any voluntary retirement and disability contributions;
- 57 (c) If the absent parent is subject to an existing
- 58 court order for another child or children, subtract the amount of
- 59 that court-ordered support;
- (d) If the absent parent is also the parent of another
- 61 child or other children residing with him, then the court may

- 62 subtract an amount that it deems appropriate to account for the
- 63 needs of said child or children;
- (e) Compute the total annual amount of adjusted gross
- 65 income based on paragraphs (a) through (d), then divide this
- 66 amount by twelve (12) to obtain the monthly amount of adjusted
- 67 gross income.
- Upon conclusion of the calculation of paragraphs (a) through
- 69 (e), multiply the monthly amount of adjusted gross income by the
- 70 appropriate percentage designated in subsection (1) to arrive at
- 71 the amount of the monthly child support award.
- 72 (4) In cases in which the adjusted gross income as defined
- 73 in this section is more than Fifty Thousand Dollars (\$50,000.00)
- 74 or less than Five Thousand Dollars (\$5,000.00), the court shall
- 75 make a written finding in the record as to whether or not the
- 76 application of the guidelines established in this section is
- 77 reasonable.
- 78 (5) The Department of Human Services shall review the
- 79 appropriateness of these guidelines beginning January 1, 1994, and
- 80 every four (4) years thereafter and report its findings to the
- 81 Legislature no later than the first day of the regular legislative
- 82 session of that year. The Legislature shall thereafter amend
- 83 these guidelines when it finds that amendment is necessary to
- 84 ensure that equitable support is being awarded in all cases
- 85 involving the support of minor children.
- 86 (6) All orders involving support of minor children, as a
- 87 matter of law, shall include reasonable medical support. Notice
- 88 to the noncustodial parent's employer that medical support has
- 89 been ordered shall be on a form as prescribed by the Department of
- 90 Human Services. In any case in which the support of any child is
- 91 involved, the court shall make the following findings either on
- 92 the record or in the judgment:
- 93 (a) The availability to all parties of health insurance
- 94 coverage for the child(ren);

95 (b) The cost of health insurance coverage to all 96 parties.

The court shall then make appropriate provisions in the 97 98 judgment for the provision of health insurance coverage for the 99 child(ren) in the manner that is in the best interests of the 100 child(ren). If the court requires the custodial parent to obtain 101 the coverage then its cost shall be taken into account in 102 establishing the child support award. If the court determines 103 that health insurance coverage is not available to any party or that it is not available to either party at a cost that is 104 105 reasonable as compared to the income of the parties, then the 106 court shall make specific findings as to such either on the record 107 or in the judgment. In that event, the court shall make 108 appropriate provisions in the judgment for the payment of medical 109 expenses of the child(ren) in the absence of health insurance 110 coverage.

111 **SECTION 2.** This act shall take effect and be in force from 112 and after July 1, 2005.