House Bill 1452

By: Representatives Burmeister of the 96th, Mosby of the 59th, Post 3, Watson of the 60th, Post 2, Smith of the 13th, Post 2, Lunsford of the 85th, Post 2, and others

A BILL TO BE ENTITLED
AN ACT

1   To amend Title 19 of the Official Code of Georgia Annotated, relating to domestic relations,

2   so as to change certain provisions relating to the calculation of child support; to provide

3   guidelines for determining amount of child support to be paid; to provide for factors for

4   apportioning child support obligations; to provide a schedule of basic child support

5   obligation amounts; to change the form of the final judgment in divorce actions to conform

6   such changes in the determination and computation of child support; to provide an effective

7   date; to repeal conflicting laws; and for other purposes.

8   BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9   **SECTION 1.**

10 Title 19 of the Official Code of Georgia Annotated, relating to domestic relations, is

11 amended by striking subsection (c) of Code Section 19-5-12, relating to form of judgment

12 and decree in divorce actions, and inserting in lieu thereof a new subsection (c) to read as

13 follows:

14 "(c) In any case which involves the determination of child support and only in such cases,

15 the form of the judgment shall also include provisions substantially ~~identical to the~~

16 ~~following:~~ incorporating the factors set forth in Code Section 19-6-15, making appropriate

17 findings concerning such factors, and determining the amount of child support to be paid.

18 ~~In determining child support, the court finds as follows:~~

19 ~~The gross income of the father is _____ dollars monthly.~~

20 ~~The gross income of the mother is _____ dollars monthly.~~

21 ~~In this case child support is being determined for _____ children.~~

22 ~~The applicable percentage of gross income to be considered is:~~

Number of Children	Percentage Range of Gross Income
1	17 percent to 23 percent
2	23 percent to 28 percent
3	25 percent to 32 percent
4	29 percent to 35 percent
5 or more	31 percent to 37 percent

Thus, ____ percent of _____ (gross income of obligor) equals _____ dollars per month.

The court has considered the existence of special circumstances and has found the following special circumstances marked with an 'X' to be present in this case:

_____ 1. Ages of the children.

_____ 2. A child's extraordinary medical costs or needs in addition to accident and sickness insurance, provided that all such costs or needs shall be considered if no insurance is available.

_____ 3. Educational costs.

_____ 4. Day-care costs.

_____ 5. Shared physical custody arrangements, including extended visitation.

_____ 6. A party's other support obligations to another household.

_____ 7. Income that should be imputed to a party because of suppression of income.

_____ 8. In-kind income for the self-employed, such as reimbursed meals or a company car.

_____ 9. Other support of party is providing or will be providing, such as payment of a mortgage.

_____ 10. A party's own extraordinary needs, such as medical expenses.

_____ 11. Extreme economic circumstances including but not limited to:

_____   (A) Unusually high debt structure; or

_____   (B) Unusually high income of either party or both parties, which shall be construed as individual gross income of over $75,000.00 per annum.

_____ 12. Historical spending in the family for children which varies significantly from the percentage table.

_____ 13. Considerations of the economic cost-of-living factors of the community of each party, as determined by the trier of fact.

1   ‗‗‗‗   ~~14. In-kind contribution of either parent.~~

2   ‗‗‗‗   ~~15. The income of the custodial parent.~~

3   ‗‗‗‗   ~~16. The cost of accident and sickness insurance coverage for dependent~~

4   ~~children included in the order.~~

5   ‗‗‗‗   ~~17. Extraordinary travel expenses to exercise visitation or shared physical~~

        ~~custody.~~

6   ‗‗‗‗   ~~18. Any other factor which the trier of fact deems to be required by the~~

7   ~~ends of justice, as described below:~~

8   ~~_____.~~

9   ~~Having found that no special circumstances exist, or special circumstances numbered~~

10   ~~_____ exist (delete the phrase which does not apply), the final award of child support~~

11   ~~which _____ shall pay to _____ for support~~

12   ~~of the child or children is _____ dollars per week/month other period (delete those~~

13   ~~which do not apply and insert as necessary) per child, beginning on the _____ day of~~

14   ~~_____, _____, and payable thereafter on the _____ day of _____~~

15   ~~until the child becomes 18 years of age, dies, marries, or otherwise becomes emancipated,~~

16   ~~except that if the child becomes 18 years of age while enrolled in and attending secondary~~

17   ~~school on a full-time basis, then such support shall continue until the child completes~~

18   ~~secondary school, provided that such support shall not be required after the child attains~~

19   ~~20 years of age. _____ is ordered to provide accident and sickness~~

20   ~~insurance for the child or children for so long as he or she is obligated by this order to~~

21   ~~provide support (insert name of party or delete this sentence if the order does not include~~

22   ~~provision for insurance)."~~

23   **SECTION 2.**

24   Said title is further amended by striking Code Section 19-6-15, relating to guidelines for

25   calculating child support, and inserting in lieu thereof a new Code Section 19-6-15 to read

26   as follows:

27   "19-6-15.

28   (a) The provisions of this Code section shall not apply with respect to any divorce case in

29   which there are no minor children, except to the limited extent expressly authorized in

30   subsection (e) of this Code section; and in a divorce case in which there are no minor

31   children the requirements of this Code section for findings of fact and inclusion of findings

32   in the verdict or decree shall not apply. In the final verdict or decree, the trier of fact shall

33   specify in what amount and from which party the minor children are entitled to permanent

34   support. The final verdict or decree shall further specify as required by Code Section

1   19-5-12 in what manner, how often, to whom, and until when the support shall be paid.

2   The final verdict or decree shall further include a written finding of the gross income of the

3   father and the mother ~~and the presence or absence of special circumstances in accordance~~

4   ~~with subsection (c) of this Code section. The trier of fact must also determine whether the~~

5   ~~accident and sickness insurance for the child or the children involved is reasonably~~

6   ~~available at reasonable costs through employment related or other group health insurance~~

7   ~~policies to an obligor. For purposes of this Code section, accident and sickness coverage~~

8   ~~shall be deemed available if the obligor has access to any policy of insurance authorized~~

9   ~~under Title 33 through an employer or other group health insurance plan. If the accident~~

10   ~~and sickness insurance is deemed available at reasonable cost, the court shall order the~~

11   ~~obligor to obtain the coverage; provided, however, if the obligee has accident and sickness~~

12   ~~insurance for the child or children reasonably available at reasonable costs through~~

13   ~~employment related or other group health insurance policies, then the court may order that~~

14   ~~the child or children be covered under such insurance and the obligor contribute as part of~~

15   ~~the child support order such part of the cost of providing such insurance or such part of any~~

16   ~~medical expenses incurred on behalf of the child or children not covered by such insurance~~

17   ~~as the court may deem equitable or appropriate. If currently unavailable or unreasonable~~

18   ~~in cost, the court shall order the obligor to obtain coverage when it becomes available at~~

19   ~~a reasonable cost, unless such insurance is provided by the obligee as provided in this~~

20   ~~subsection.~~ When support is awarded, the party ~~who is~~ required to pay the support shall

21   not be liable to third persons for necessaries furnished to the children embraced in the

22   verdict or decree. In any contested case, the parties shall submit to the court their proposed

23   findings regarding the gross income of the father and the mother ~~and the presence or~~

24   ~~absence of special circumstances.~~ In any case in which child support is determined by a

25   jury, the court shall charge the provisions of this Code section and the jury shall be required

26   to return a special interrogatory ~~similar to the form of the order contained in Code Section~~

27   ~~19-5-12~~ regarding the gross income of the father and the mother ~~and the presence or~~

28   ~~absence of special circumstances.~~ Furthermore, nothing contained within this Code section

29   shall prevent the parties from entering into an enforceable agreement to the contrary which

30   may be made the order of the court pursuant to the review by the court of child support

31   amounts contained in this Code section; provided, however, any such agreement of the

32   parties shall include a written statement regarding the gross income of the father and the

33   mother ~~and the presence or absence of special circumstances in accordance with subsection~~

34   ~~(c) of this Code section.~~

35   (b) ~~The child support award shall be computed as provided in this subsection:~~

36   ~~(1) Computation of child support shall be based upon gross income;~~

1   (2) For the purpose of determining the obligor´s child support obligation, gross income

2   shall include 100 percent of wage and salary income and other compensation for personal

3   services, interest, dividends, net rental income, self-employment income, and all other

4   income, except need-based public assistance;

5   (3) The earning capacity of an asset of a party available for child support may be used

6   in determining gross income. The reasonable earning potential of an asset may be

7   determined by multiplying its equity by a reasonable rate of interest. The amount

8   generated by that calculation should be added to the obligor´s gross monthly income;

9   (4) Allowable expenses deducted to calculate self-employment income that personally

10   benefit the obligor, or economic in-kind benefits received by an employed obligor, may

11   be included in calculating the obligor´s gross monthly income; and

12   (5) The amount of the obligor´s child support obligation shall be determined by

13   multiplying the obligor´s gross income per pay period by a percentage based on the

14   number of children for whom child support is being determined. The applicable

15   percentages of gross income to be considered by the trier of fact are:

Number of Children	Percentage Range of Gross Income
1	17 percent to 23 percent
2	23 percent to 28 percent
3	25 percent to 32 percent
4	29 percent to 35 percent
5 or more	31 percent to 37 percent

23   Application of these guidelines shall create a rebuttable presumption that the amount of the

24   support awarded is the correct amount of support to be awarded. A written finding or

25   specific finding on the record for the award of child support that the application of the

26   guidelines would be unjust or inappropriate in a particular case shall be sufficient to rebut

27   the presumption in that case. Findings that rebut said presumption must state the amount

28   of support that would have been required under the guidelines and include justification of

29   why the order varies from the guidelines. These guidelines are intended by the General

30   Assembly to be guidelines only and any court so applying these guidelines shall not

31   abrogate its responsibility in making the final determination of child support based on the

32   evidence presented to it at the time of trial. The application of the guidelines contained in

33   this Code section shall apply as a rebuttable presumption in all legal proceedings involving

34   the child support obligation of a parent, including, but not limited to, orders entered in

35   criminal and juvenile proceedings, orders entered in UIFSA proceedings, and voluntary

36   support agreements and consent orders approved by the court. The guidelines do not apply

1   to orders for prior maintenance for reimbursement of child related expenses incurred prior

2   to the date an action for child support is filed or child support orders entered against

3   stepparents or other persons or agencies secondarily liable for child support. The

4   guidelines shall be used when the court enters a temporary or permanent child support

5   order in a contested or noncontested hearing. The court, upon its own motion or upon

6   motion of a party, may deviate from the guidelines if, after hearing evidence and making

7   findings regarding the reasonable needs of the child for support and the relative ability of

8   each parent to provide support, it finds by the greater weight of the evidence that

9   application of the guidelines would not meet or would exceed the reasonable need of the

10   child considering the relative ability of each parent to provide support or would otherwise

11   be unjust or inappropriate. If the court deviates from the guidelines, the court shall make

12   written findings stating the amount of the supporting parent´s presumptive child support

13   obligation determined pursuant to the guidelines contained in this Code section,

14   determining the reasonable needs of the child and the relative ability of each parent to

15   provide support, supporting the court´s conclusion that the presumptive amount of child

16   support determined under the guidelines is inadequate or excessive or that application of

17   the guidelines is otherwise unjust or inappropriate, and stating the basis on which the court

18   determined the amount of child support ordered. The guidelines contained in this Code

19   section are intended to provide adequate awards of child support equitable to the child and

20   both of the child´s parents. When the court does not deviate from the guidelines, an order

21   for child support in an amount determined pursuant to the guidelines is conclusively

22   presumed to meet the reasonable needs of a child considering the relative ability of each

23   parent to provide support, and specific findings regarding a child´s reasonable needs or the

24   relative ability of each parent to provide support are, therefore, not required. Regardless

25   of whether the court deviates from the guidelines or enters a child support order pursuant

26   to the guidelines, the court shall consider incorporating in or attaching to its order or

27   including in the case file the child support worksheet that the court uses to determine the

28   supporting parent´s presumptive child support obligation under the guidelines.

29   (c) The trier of fact shall vary the final award of child support, up or down, from the range

30   enumerated in paragraph (5) of subsection (b) of this Code section upon a written finding

31   that the presence of one or more of the following special circumstances makes the

32   presumptive amount of support either excessive or inadequate:

33   (1) Ages of the children;

34   (2) A child´s extraordinary medical costs or needs in addition to accident and sickness

35   insurance, provided that all such costs or needs shall be considered if no insurance is

36   available;

37   (3) Educational costs;

1   (4) Day-care costs;

2   (5) Shared physical custody arrangements, including extended visitation;

3   (6) A party´s other support obligations to another household;

4   (7) Income that should be imputed to a party because of suppression of income;

5   (8) In-kind income for the self-employed, such as reimbursed meals or a company car;

6   (9) Other support a party is providing or will be providing, such as payment of a

7   mortgage;

8   (10) A party´s own extraordinary needs, such as medical expenses;

9   (11) Extreme economic circumstances including but not limited to:

10   (A) Unusually high debt structure; or

11   (B) Unusually high income of either party or both parties, which shall be construed as

12   individual gross income of over $75,000.00 per annum;

13   (12) Historical spending in the family for children which varies significantly from the

14   percentage table;

15   (13) Considerations of the economic cost-of-living factors of the community of each

16   party, as determined by the trier of fact;

17   (14) In-kind contribution of either parent;

18   (15) The income of the custodial parent;

19   (16) The cost of accident and sickness insurance coverage for dependent children

20   included in the order;

21   (17) Extraordinary travel expenses to exercise visitation or shared physical custody; and

22   (18) Any other factor which the trier of fact deems to be required by the ends of justice.

23   The guidelines contained in this Code section include a self-support reserve that ensures

24   that obligors have sufficient income to maintain a minimum standard of living based on the

25   2002 federal poverty level for one person of $738.00 net per month. For obligors with an

26   adjusted gross income of less than $800.00 per month, the guidelines require, absent a

27   deviation, the establishment of a minimum support order of $50.00 per month. For

28   obligors with adjusted gross incomes above $800.00 per month, the Schedule of Basic

29   Support Obligations incorporates a further adjustment to maintain the self-support reserve

30   for the obligor. If the parents´ combined adjusted gross income falls at or below $1,200.00

31   per month when there is one child to be supported, at or below $1,450.00 per month when

32   there are two children to be supported, at or below $1,650.00 per month when there are

33   three children to be supported, at or below $1,800.00 per month when there are four

34   children to be supported, at or below $2,000.00 per month when there are five children to

35   be supported, or at or below $2,150.00 per month when there are six or more children to

36   be supported, the basic child support obligation and the obligor's total child support

37   obligation are computed using only the obligor´s income. In these cases, child care and

1   health insurance premiums should not be used to calculate the child support obligation.

2   However, payment of these costs by either parent may be a basis for deviation. This

3   approach prevents disproportionate increases in the child support obligation with moderate

4   increases in income and protects the integrity of the self-support reserve. In all other cases,

5   the basic child support obligation is computed using the combined adjusted gross income

6   of both parents. In cases in which the parents´ combined adjusted gross income is more

7   than $20,000.00 per month, the basic support obligation for $20,000.00 per month

8   necessarily becomes the presumptive basic support obligation for combined adjusted gross

9   income exceeding $20,000.00 per month. The court shall be free to deviate in high-income

10   cases just as for cases when the parents´ combined adjusted gross income does not exceed

11   $20,000.00 per month.

12   (d) ~~The guidelines shall be reviewed by a commission appointed by the Governor to ensure~~

13   ~~that their application results in the determination of appropriate child support award~~

14   ~~amounts. The commission will complete its review and submit its report within four years~~

15   ~~following July 1, 1989, and shall continue such reviews every four years thereafter.~~

16   ~~Nothing contained in such report shall be considered to authorize or require a change in the~~

17   ~~guidelines without action by the General Assembly having the force and effect of law.~~ The

18   Schedule of Basic Support Obligations is based upon economic data which represents

19   adjusted estimates of average total household spending for children between birth and age

20   18, excluding child care, health insurance, and health care costs in excess of $100.00 per

21   year. Expenses incurred in the exercise of visitation are not factored into the schedule.

22   (e)(1) *Gross income.* ~~The duty to provide support for a minor child shall continue until~~

23   ~~the child reaches the age of majority, dies, marries, or becomes emancipated, whichever~~

24   ~~first occurs; provided, however, that, in any temporary or final order for child support~~

25   ~~with respect to any proceeding for divorce, separate maintenance, legitimacy, or paternity~~

26   ~~entered on or after July 1, 1992, the trier of fact, in the exercise of sound discretion, may~~

27   ~~direct either or both parents to provide financial assistance to a child who has not~~

28   ~~previously married or become emancipated, who is enrolled in and attending a secondary~~

29   ~~school, and who has attained the age of majority before completing his or her secondary~~

30   ~~school education, provided that such financial assistance shall not be required after a~~

31   ~~child attains 20 years of age. The provisions for support provided in this subsection may~~

32   ~~be enforced by either parent or the child for whose benefit the support is ordered.~~ For the

33   purposes of this Code section, the term 'gross income' means income before deductions

34   for federal and state income taxes, social security and Medicare taxes, health insurance

35   premiums, retirement contributions, and other amounts withheld from income. Gross

36   income from self-employment, rent, royalties, proprietorship of a business, or joint

37   ownership of a partnership or closely held corporation shall be the amount of gross

1   receipts minus ordinary and necessary expenses required for self-employment or business

2   operation. Ordinary and necessary business expenses do not include amounts allowable

3   by the federal Internal Revenue Service for the accelerated component of depreciation

4   expenses, investment tax credits, or any other business expenses determined by the court

5   to be inappropriate for determining gross income. In general, income and expenses from

6   self-employment or operation of a business should carefully be reviewed to determine an

7   appropriate level of gross income available to the parent to satisfy a child support

8   obligation. In most cases, this amount will differ from a determination of business

9   income for tax purposes. Expense reimbursements or in-kind payments, such as the use

10   of a company car, free housing, and reimbursed meals, received by a parent in the course

11   of employment, self-employment, or operation of a business shall be counted as income

12   if they are significant and reduce personal living expenses. Since persons who are

13   self-employed pay F.I.C.A. taxes at twice the rate that is paid by payroll employees, to

14   put self-employment income on the same basis as income for payroll employees, the

15   federal deduction for self-employment taxes shall be subtracted from self-employment

16   income. This is equal to one-half of the self-employment tax on self-employment

17   income.

18   (2) *Income.* For the purposes of this Code section, the term 'income' means a parent´s

19   actual gross income from any source, including, but not limited to, income from

20   employment and self-employment, such as salaries, wages, commissions, bonuses,

21   dividends, and severance pay; ownership or operating of a business, partnership, or

22   corporation; rental of property; retirement and pensions; interest; trusts; annuities; capital

23   gains; social security benefits; workers compensation benefits; gifts; prizes; and alimony

24   or maintenance received. Alimony paid is excluded from income. When income is

25   received on an irregular, nonrecurring, or one-time basis, the court may average or

26   prorate the income over a specified period of time or require the obligor to pay as child

27   support a percentage of his or her nonrecurring income equivalent to the percentage of

28   his or her recurring income paid for child support. Income shall not include benefits

29   received from means tested public assistance programs, including, but not limited to,

30   Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI),

31   food stamps, and general assistance. Social Security benefits received for the benefit of

32   a child as a result of the disability or retirement of either parent are included as income

33   attributed to the parent on whose earnings record the benefits are paid, but shall be

34   deducted from that parent´s child support obligation. Except as otherwise provided in

35   this Code section, income does not include the income of a person who is not a parent of

36   a child for whom support is being determined regardless of whether that person is married

37   to or lives with the child´s parent or has physical custody of the child.

1   (3) *Potential or imputed income.*   If either parent is voluntarily unemployed or

2   underemployed to the extent that the parent cannot provide a minimum level of support

3   for himself or herself and his or her children when he or she is physically and mentally

4   capable of doing so and the court finds that the parent´s voluntary unemployment or

5   underemployment is the result of the parent´s bad faith or deliberate suppression of

6   income to avoid or minimize his or her child support obligation, child support may be

7   calculated based on the parent´s potential, rather than actual, income. Potential income

8   may not be imputed to a parent physically or mentally incapacitated or caring for a child

9   under the age of three years and for whom child support is being determined. The

10   amount of potential income imputed to a parent shall be based on the parent´s

11   employment potential and probable earnings level based on the parent´s recent work

12   history, occupational qualifications, and prevailing job opportunities and earning levels

13   in the community. If the parent has no recent work history or vocational training,

14   potential income shall not be less than the minimum hourly wage for a 40 hour work

15   week.

16   (4) *Income verification.* Child support calculations under the guidelines contained in this

17   Code section are based upon the parents´ current incomes at the time the order is entered.

18   Income statements of the parents shall be verified through documentation of both current

19   and past income. Suitable documentation of current earnings shall cover at least one full

20   month and include pay stubs, employer statements, and, if self-employed, business

21   records and receipts. Documentation of current income shall be supplemented with

22   copies of the most recent tax return to provide verification of earnings over a longer

23   period. Sanctions may be imposed for failure to comply with this provision on the

24   motion of a party or by the court on its own motion.

25   (5) *Adjustment for second household.* The Schedule of Basic Support Obligations is

26   based on intact family data. The schedule assumes that only one set of adult overhead,

27   such as mortgage or rent payment and housing utilities, is incurred. When appropriate,

28   the court shall make an adjustment to combined adjusted income to reflect the reduction

29   in available income due to two households being supported by the two parents instead of

30   one. Such an adjustment for additional adult overhead would be separate from any credit

31   for parenting time.

32   (6) *Pre-existing child support obligations and responsibility for other children.*

33   (A) Child support payments actually made by a parent under any preexisting court

34   order, separation agreement, or voluntary support arrangement are deducted from the

35   parent´s gross income. The court may consider a voluntary support arrangement as a

36   preexisting child support obligation when the supporting parent has consistently paid

37   child support for a reasonable and extended period of time. A preexisting support order

1   is one that is in effect at the time a child support order in the pending action is entered
2   or modified, regardless of whether the child or children for whom support is being paid
3   were born before or after the child or children for whom support is being determined.
4   Actual payments of alimony shall not be considered as a deduction from gross income
5   but may be considered as a factor to vary from the final presumptive child support
6   obligation.
7   (B) A parent´s financial responsibility, as determined in accordance with this Code
8   section, for his or her natural or adopted children who currently reside with the parent,
9   other than children for whom child support is being determined in the pending action,
10   is deducted from the parent´s gross income. Use of this deduction is appropriate when
11   a child support order is entered or modified, but may not be the sole basis for
12   presumptively modifying an existing order. However, the guidelines are fully
13   rebuttable, an additional dependent natural or adopted child shall be considered a
14   material change for requesting a modification, and the court may deviate from the
15   presumptive award for the modification of an existing award when the existence of a
16   new dependent natural or adopted child is found to render the presumptive award unjust
17   or inappropriate.
18   (C) A parent´s financial responsibility for his or her natural or adopted children who
19   currently reside with the parent, other than children for whom child support is being
20   determined in the pending case, is equal to the basic child support obligation for such
21   children based on the parent´s income if the other parent of such children does not live
22   with the parent and children, or is one-half of the basic child support obligation for such
23   children based on the combined income of both parents of such children if the other
24   parent of such children lives with the parent and children.
25   (7) *Basic child support obligation.* The basic child support obligation is determined
26   using the Schedule of Basic Support Obligations. For combined monthly adjusted gross
27   income falling between amounts shown in the schedule, the basic child support obligation
28   shall be interpolated. The number of children columns on the Schedule of Basic Support
29   Obligations refer to children for whom parents share joint legal responsibility and for
30   whom support is being sought.
31   (8) *Child care costs.* Reasonable child care costs that are, or will be, paid by a parent due
32   to employment or job search are added to the basic child support obligation and prorated
33   between the parents based upon their respective incomes. When the gross monthly
34   income of the parent paying child care costs falls below $1,000.00 when there is one
35   child, $1,500.00 when there are two children, $1,700.00 when there are three children,
36   $1,900.00 when there are four children, $2,100.00 when there are five children, or
37   $2,300.00 when there are six or more children, 100 percent of child care costs shall be

1   added. When the income of the parent who pays child care costs exceeds the amounts

2   set forth in this paragraph, only 75 percent of the actual child care costs are added

3   because such parent is entitled to an income tax credit for child care expenses.

4   (9) *Health insurance and health care costs.*

5   (A) The amount that is, or will be, paid by a parent for health insurance, including

6   medical coverage or medical and dental coverage, for the children for whom support

7   is being determined is added to the basic child support obligation and is prorated

8   between the parents based upon their respective incomes. Payments made by a parent´s

9   employer for health insurance and not deducted from the parent´s wages are not

10   included. When a child for whom support is being determined is covered by a family

11   policy, only the health insurance premium actually attributable to that child is added.

12   If this amount is not available or cannot be verified, the total cost of the premium shall

13   be divided by the total number of persons covered by the policy and then multiplied by

14   the number of covered children for whom support is being determined.

15   (B) The court may order that uninsured medical or dental expenses in excess of

16     $100.00 or other uninsured health care costs, including reasonable and necessary costs

17   related to orthodontia, dental care, asthma treatments, physical therapy, treatment of

18   chronic health problems, and counseling or psychiatric therapy for diagnosed mental

19   disorders, be paid by the parents in proportion to their respective incomes.

20   (C) The court may order either parent to obtain and maintain health insurance

21   coverage, either medical coverage only or medical and dental coverage, for a child if

22   it is actually and currently available to the parent at a reasonable cost. Health insurance

23   is considered reasonable in cost if it is employment related or other group health

24   insurance, regardless of the delivery mechanism. If health insurance is not actually and

25   currently available to a parent at a reasonable cost at the time the court orders child

26   support, the court may enter an order requiring the parent to obtain and maintain health

27   insurance for a child if and when the parent has access to reasonably priced health

28   insurance for the child.

29   (10) *Extraordinary expenses.* Other extraordinary school expenses, including expenses

30   related to special or private elementary or secondary schools to meet a child´s particular

31   educational needs and expenses for transporting the child between the parents´ homes,

32   may be added to the basic child support obligation and ordered paid by the parents in

33   proportion to their respective incomes if the court determines the expenses are

34   reasonable, necessary, and in the child´s best interest.

35   (11) *Child related tax benefits.* Tax benefit offsets shall be calculated and shared

36   between the parents in the same proportion as each parent´s share of combined adjusted

37   gross income. These child related tax benefits shall generally be limited to head of

1   household status, child dependency exemptions, and child tax credits. Child care tax

2   credits are taken into account separately as provided in paragraph (8) of this subsection.

3   Unless the parents voluntarily have made a sharing arrangement of the tax benefits, the

4   court shall allocate the value of the child related tax benefits as cost offsets. One or both

5   parents may have child related tax benefits. Each parent´s value of the child related tax

6   benefits is defined as the difference between a parent´s after-tax income with the child

7   related tax benefits and the parent´s after-tax income as a single taxpayer without the tax

8   benefits. This calculation shall be made net of alimony paid or received. At the court´s

9   discretion, the child related tax benefit of head of household status may be discounted if

10   that parent´s itemized deductions normally exceed the standard deduction for a single

11   taxpayer. The child related tax benefits may be determined for a given case by simplified

12   tables as established by court rule if such rule is promulgated by the Supreme Court of

13   Georgia for use by the superior courts. Allocating the value of the child related tax

14   benefits in determining child support does not affect which parent actually claims the

15   child related tax benefits when filing income tax returns.

16   (12) *Adjustment for costs associated with noncustodial parenting time.*

17   (A) Because the Schedule of Basic Child Support Obligations is based on expenditures

18   for children in intact households, there is no consideration for costs associated with the

19   noncustodial parent´s parenting time. When parenting time is exercised by the

20   noncustodial parent, a portion of the costs for children normally expended by the

21   custodial parent shifts to the noncustodial parent. Accordingly, when parenting time

22   is, or is expected to be, exercised by the parent paying child support, an adjustment

23   shall be made to that parent´s proportionate share of the child support obligation.

24   (B)   To adjust for the costs of noncustodial parenting time, the court shall first

25   determine the total amount of noncustodial parenting time indicated in a court order or

26   parenting plan or by the expectation or historical practice of the parents. The court

27   shall then add together each period of visitation within twenty-four hours to arrive at

28   the total number of noncustodial parenting days per year. For the purposes of making

29   this determination, 'one day' means more than 12 continuous and consecutive hours or

30   an overnight visit; 'one-half day' means more than four and up to and including 12

31   continuous and consecutive hours; and 'one-quarter day' means up to and including four

32   continuous and consecutive hours. For the purposes of calculating noncustodial

33   parenting time days, only the time spent by a child with the noncustodial parent is

34   considered. Time that the child is in school or child care is not considered. After

35   determining the total number of noncustodial parenting time days, the appropriate

36   adjustment for noncustodial parenting time shall be determined as follows:

1   NONCUSTODIAL PARENTING TIME - TABLE A

Number of 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

16   As the number of noncustodial parenting time days approaches equal time sharing (143

17   days and above), certain costs usually incurred only in the custodial household are

18   assumed to be substantially or equally shared by both parents. These costs are for items

19   such as the child´s clothing and personal care items, entertainment, and reading

20   materials. If this assumption is rebutted by proof that such costs are not substantially

21   or equally shared in each household, the appropriate adjustment for noncustodial

22   parenting time shall be determined as follows:

23   NONCUSTODIAL PARENTING TIME - TABLE B

Number of Days	Adjustment Percentage
143-152	.275
153-162	.293
163-172	.312
173-182	.331

29   (C) The noncustodial parenting time adjustment percentage is applied to the basic child

30   support obligation by multiplying the basic child support obligation by the adjustment

31   percentage. The resulting number is then subtracted from the proportionate share of the

32   child support obligation of the noncustodial parent who exercises visitation. If the time

1   spent with each parent is essentially equal, the expenses for the children are equally

2   shared and, if the adjusted gross incomes of the parents are essentially equal, no support

3   shall be paid. If the parents´ incomes are not equal, the total child support amount shall

4   be divided equally between the two households, and the parent owing the greater

5   amount shall be ordered to pay what is necessary to achieve that equal share in the other

6   parent´s household.

7   (13) *Loss of income.* In the event that the parent paying child support suffers an

8   involuntary termination of employment, has an extended involuntary loss of average

9   weekly hours, is involved in an organized strike, or incurs a loss of health or similar

10   involuntary adversity resulting in a loss of income of 25 percent or more, then the portion

11   of child support attributable to lost income shall not accrue.

12   (f) ~~The provisions of subsection (e) of this Code section shall be applicable only to a~~

13   ~~temporary order or final decree for divorce, separate maintenance, legitimation, or paternity~~

14   ~~entered on or after July 1, 1992, and the same shall be applicable to an action for~~

15   ~~modification of a decree entered in such an action entered on or after July 1, 1992, only~~

16   ~~upon a showing of a significant change of material circumstances~~ The adoption of these

17   guidelines constitutes a significant material change in the establishment and calculation of

18   child support orders. In any proceeding to modify an existing order, an increase or

19   decrease of 15 percent or more between the amount of the existing order and the amount

20   of child support resulting from the application of these guidelines shall be presumed to

21   constitute a substantial change of circumstances warranting a modification.

22   (g) The Schedule of Basic Child Support Obligations shall be as follows:

23   SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

Combined Monthly Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six or More Children
800	50	50	50	50	50	50
850	50	50	50	50	50	50
900	57	58	59	59	60	61
950	92	93	94	95	96	97
1,000	126	127	129	130	132	133
1,050	160	162	164	166	168	169
1,100	195	197	199	201	203	206
1,150	229	232	234	237	239	242

1	1,200	264	266	269	272	275	278
2	1,250	275	300	303	306	309	313
3	1,300	284	332	336	339	343	347
4	1,350	293	364	368	372	376	380
5	1,400	303	397	401	406	410	414
6	1,450	312	429	434	439	444	448
7	1,500	321	453	467	472	477	482
8	1,550	330	466	500	505	511	516
9	1,600	339	478	533	538	544	550
10	1,650	348	491	565	572	578	584
11	1,700	357	504	584	605	611	618
12	1,750	367	517	599	638	645	652
13	1,800	376	530	614	671	678	685
14	1,850	384	541	626	698	711	719
15	1,900	392	552	639	712	744	752
16	1,950	400	563	652	726	777	785
17	2,000	408	574	664	741	810	819
18	2,050	416	585	677	755	830	852
19	2,100	425	596	689	769	845	886
20	2,150	433	607	702	783	861	919
21	2,200	441	618	715	797	876	953
22	2,250	449	629	727	811	892	970
23	2,300	457	640	740	825	907	987
24	2,350	465	651	752	839	923	1,004
25	2,400	473	662	765	853	938	1,020
26	2,450	481	673	776	866	952	1,036
27	2,500	489	683	788	879	967	1,052
28	2,550	497	694	800	892	981	1,067
29	2,600	505	704	811	905	995	1,083
30	2,650	513	715	823	918	1,010	1,098
31	2,700	520	725	835	931	1,024	1,114
32	2,750	528	735	847	944	1,038	1,130
33	2,800	536	746	858	957	1,053	1,145
34	2,850	544	756	870	970	1,067	1,161

1	2,900	552	767	882	983	1,081	1,176
2	2,950	559	777	893	996	1,096	1,192
3	3,000	567	787	904	1,008	1,109	1,206
4	3,050	574	796	915	1,020	1,122	1,221
5	3,100	580	806	926	1,032	1,135	1,235
6	3,150	587	815	937	1,044	1,149	1,250
7	3,200	594	825	947	1,056	1,162	1,264
8	3,250	601	834	958	1,069	1,175	1,279
9	3,300	608	844	969	1,081	1,189	1,293
10	3,350	615	854	980	1,093	1,202	1,308
11	3,400	622	863	991	1,105	1,215	1,322
12	3,450	629	873	1,002	1,117	1,229	1,337
13	3,500	636	882	1,013	1,129	1,242	1,351
14	3,550	643	892	1,023	1,141	1,255	1,366
15	3,600	650	901	1,034	1,153	1,268	1,380
16	3,650	657	911	1,045	1,165	1,282	1,395
17	3,700	664	920	1,056	1,177	1,295	1,409
18	3,750	669	928	1,065	1,187	1,306	1,421
19	3,800	675	936	1,073	1,197	1,316	1,432
20	3,850	681	944	1,082	1,206	1,327	1,444
21	3,900	687	952	1,090	1,216	1,337	1,455
22	3,950	693	959	1,099	1,225	1,348	1,466
23	4,000	698	967	1,108	1,235	1,358	1,478
24	4,050	704	975	1,116	1,245	1,369	1,489
25	4,100	710	983	1,125	1,254	1,380	1,501
26	4,150	716	991	1,133	1,264	1,390	1,512
27	4,200	722	999	1,142	1,273	1,401	1,524
28	4,250	728	1,006	1,151	1,283	1,411	1,535
29	4,300	733	1,014	1,159	1,293	1,422	1,547
30	4,350	739	1,022	1,168	1,302	1,432	1,558
31	4,400	745	1,030	1,176	1,312	1,443	1,570
32	4,450	748	1,034	1,180	1,316	1,448	1,575
33	4,500	751	1,037	1,182	1,318	1,450	1,578
34	4,550	754	1,039	1,184	1,320	1,453	1,580

1	4,600	756	1,042	1,186	1,323	1,455	1,583
2	4,650	759	1,044	1,188	1,325	1,457	1,586
3	4,700	761	1,047	1,190	1,327	1,460	1,588
4	4,750	764	1,050	1,192	1,329	1,462	1,591
5	4,800	767	1,052	1,194	1,332	1,465	1,594
6	4,850	769	1,055	1,196	1,334	1,467	1,596
7	4,900	772	1,057	1,198	1,336	1,470	1,599
8	4,950	774	1,060	1,200	1,338	1,472	1,602
9	5,000	777	1,062	1,202	1,340	1,474	1,604
10	5,050	779	1,065	1,204	1,343	1,477	1,607
11	5,100	782	1,068	1,206	1,345	1,479	1,609
12	5,150	785	1,071	1,209	1,348	1,483	1,613
13	5,200	788	1,075	1,213	1,352	1,488	1,619
14	5,250	791	1,079	1,217	1,357	1,493	1,624
15	5,300	794	1,083	1,221	1,362	1,498	1,630
16	5,350	798	1,087	1,225	1,366	1,503	1,635
17	5,400	801	1,091	1,229	1,371	1,508	1,641
18	5,450	804	1,095	1,234	1,375	1,513	1,646
19	5,500	807	1,098	1,238	1,380	1,518	1,652
20	5,550	811	1,102	1,242	1,385	1,523	1,657
21	5,600	814	1,106	1,246	1,389	1,528	1,663
22	5,650	817	1,110	1,250	1,394	1,533	1,668
23	5,700	820	1,114	1,254	1,399	1,538	1,674
24	5,750	824	1,118	1,258	1,403	1,543	1,679
25	5,800	827	1,122	1,262	1,408	1,548	1,685
26	5,850	830	1,126	1,267	1,412	1,553	1,690
27	5,900	833	1,130	1,271	1,417	1,559	1,696
28	5,950	837	1,134	1,275	1,422	1,564	1,702
29	6,000	840	1,138	1,280	1,427	1,569	1,708
30	6,050	843	1,142	1,284	1,432	1,575	1,713
31	6,100	846	1,146	1,288	1,436	1,580	1,719
32	6,150	850	1,150	1,293	1,441	1,585	1,725
33	6,200	853	1,154	1,297	1,446	1,591	1,730
34	6,250	856	1,158	1,301	1,451	1,596	1,736

1	6,300	859	1,162	1,305	1,455	1,601	1,742
2	6,350	863	1,166	1,310	1,460	1,606	1,748
3	6,400	866	1,170	1,314	1,465	1,612	1,753
4	6,450	869	1,174	1,318	1,470	1,617	1,759
5	6,500	872	1,178	1,323	1,475	1,622	1,765
6	6,550	876	1,182	1,327	1,479	1,627	1,771
7	6,600	879	1,186	1,331	1,484	1,633	1,776
8	6,650	882	1,190	1,335	1,489	1,638	1,782
9	6,700	885	1,194	1,340	1,494	1,643	1,788
10	6,750	888	1,198	1,344	1,499	1,648	1,793
11	6,800	892	1,202	1,348	1,503	1,654	1,799
12	6,850	895	1,206	1,353	1,508	1,659	1,805
13	6,900	898	1,210	1,357	1,513	1,664	1,811
14	6,950	901	1,214	1,361	1,518	1,669	1,816
15	7,000	904	1,217	1,365	1,522	1,674	1,821
16	7,050	905	1,218	1,366	1,523	1,675	1,822
17	7,100	906	1,219	1,366	1,523	1,676	1,823
18	7,150	907	1,220	1,367	1,524	1,677	1,824
19	7,200	908	1,221	1,368	1,525	1,678	1,825
20	7,250	909	1,222	1,369	1,526	1,679	1,826
21	7,300	910	1,223	1,370	1,527	1,680	1,828
22	7,350	911	1,224	1,370	1,528	1,681	1,829
23	7,400	912	1,225	1,371	1,529	1,682	1,830
24	7,450	912	1,226	1,372	1,530	1,683	1,831
25	7,500	913	1,227	1,373	1,531	1,684	1,832
26	7,550	914	1,228	1,374	1,532	1,685	1,833
27	7,600	915	1,229	1,374	1,532	1,686	1,834
28	7,650	916	1,230	1,375	1,533	1,687	1,835
29	7,700	917	1,231	1,376	1,534	1,688	1,836
30	7,750	918	1,232	1,377	1,535	1,689	1,837
31	7,800	919	1,233	1,378	1,536	1,690	1,838
32	7,850	920	1,233	1,378	1,537	1,691	1,839
33	7,900	921	1,234	1,379	1,538	1,692	1,841
34	7,950	922	1,235	1,380	1,539	1,693	1,842

1	8,000	923	1,236	1,381	1,540	1,694	1,843
2	8,050	924	1,237	1,382	1,541	1,695	1,844
3	8,100	924	1,238	1,383	1,542	1,696	1,845
4	8,150	925	1,239	1,383	1,542	1,697	1,846
5	8,200	926	1,240	1,384	1,543	1,698	1,847
6	8,250	927	1,241	1,385	1,544	1,699	1,848
7	8,300	928	1,242	1,386	1,545	1,700	1,849
8	8,350	939	1,243	1,387	1,546	1,701	1,850
9	8,400	932	1,247	1,391	1,551	1,706	1,856
10	8,450	936	1,253	1,397	1,558	1,714	1,864
11	8,500	941	1,259	1,403	1,565	1,721	1,873
12	8,550	945	1,264	1,410	1,572	1,729	1,881
13	8,600	949	1,270	1,416	1,579	1,737	1,890
14	8,650	954	1,276	1,423	1,586	1,745	1,898
15	8,700	958	1,282	1,429	1,593	1,753	1,907
16	8,750	963	1,288	1,435	1,601	1,761	1,916
17	8,800	967	1,294	1,442	1,608	1,768	1,924
18	8,850	971	1,299	1,448	1,615	1,776	1,933
19	8,900	976	1,305	1,455	1,622	1,784	1,941
20	8,950	980	1,311	1,461	1,629	1,792	1,950
21	9,000	984	1,317	1,467	1,636	1,800	1,958
22	9,050	989	1,323	1,474	1,643	1,808	1,967
23	9,100	993	1,328	1,480	1,650	1,815	1,975
24	9,150	997	1,334	1,487	1,658	1,823	1,984
25	9,200	1,002	1,340	1,493	1,665	1,831	1,992
26	9,250	1,006	1,346	1,499	1,672	1,839	2,001
27	9,300	1,010	1,352	1,506	1,679	1,847	2,009
28	9,350	1,015	1,358	1,512	1,686	1,855	2,018
29	9,400	1,019	1,363	1,519	1,693	1,863	2,026
30	9,450	1,023	1,369	1,525	1,700	1,870	2,035
31	9,500	1,028	1,375	1,531	1,707	1,878	2,044
32	9,550	1,032	1,381	1,538	1,715	1,886	2,052
33	9,600	1,036	1,387	1,544	1,722	1,894	2,061
34	9,650	1,041	1,392	1,551	1,729	1,902	2,069

1	9,700	1,045	1,398	1,557	1,736	1,910	2,078
2	9,750	1,049	1,404	1,563	1,743	1,917	2,086
3	9,800	1,052	1,408	1,567	1,747	1,922	2,091
4	9,850	1,055	1,411	1,571	1,752	1,927	2,096
5	9,900	1,058	1,415	1,575	1,756	1,932	2,102
6	9,950	1,061	1,419	1,579	1,761	1,937	2,107
7	10,000	1,064	1,423	1,583	1,765	1,941	2,112
8	10,050	1,067	1,427	1,587	1,769	1,946	2,118
9	10,100	1,070	1,431	1,591	1,774	1,951	2,123
10	10,150	1,073	1,434	1,595	1,778	1,956	2,128
11	10,200	1,077	1,438	1,599	1,783	1,961	2,134
12	10,250	1,080	1,442	1,603	1,787	1,966	2,139
13	10,300	1,083	1,446	1,607	1,792	1,971	2,144
14	10,350	1,086	1,450	1,611	1,796	1,976	2,150
15	10,400	1,089	1,454	1,615	1,801	1,981	2,155
16	10,450	1,092	1,457	1,619	1,805	1,986	2,160
17	10,500	1,095	1,461	1,623	1,810	1,991	2,166
18	10,550	1,098	1,465	1,627	1,814	1,995	2,171
19	10,600	1,101	1,469	1,631	1,819	2,000	2,176
20	10,650	1,104	1,473	1,635	1,823	2,005	2,182
21	10,700	1,107	1,477	1,639	1,827	2,010	2,187
22	10,750	1,110	1,480	1,643	1,832	2,015	2,192
23	10,800	1,113	1,484	1,647	1,836	2,020	2,198
24	10,850	1,116	1,488	1,651	1,841	2,025	2,203
25	10,900	1,119	1,492	1,655	1,845	2,030	2,208
26	10,950	1,122	1,496	1,659	1,850	2,035	2,214
27	11,000	1,125	1,499	1,663	1,854	2,039	2,219
28	11,050	1,128	1,503	1,667	1,858	2,044	2,224
29	11,100	1,131	1,507	1,671	1,863	2,049	2,229
30	11,150	1,134	1,511	1,675	1,867	2,054	2,235
31	11,200	1,137	1,515	1,679	1,872	2,059	2,240
32	11,250	1,140	1,518	1,683	1,876	2,064	2,245
33	11,300	1,143	1,522	1,687	1,881	2,069	2,251
34	11,350	1,146	1,526	1,691	1,885	2,074	2,256

1	11,400	1,149	1,530	1,695	1,889	2,078	2,261
2	11,450	1,152	1,534	1,699	1,894	2,083	2,267
3	11,500	1,155	1,537	1,703	1,898	2,088	2,272
4	11,550	1,158	1,541	1,706	1,903	2,093	2,277
5	11,600	1,161	1,545	1,710	1,907	2,098	2,282
6	11,650	1,164	1,549	1,714	1,912	2,103	2,288
7	11,700	1,167	1,553	1,718	1,916	2,108	2,293
8	11,750	1,170	1,556	1,722	1,920	2,112	2,298
9	11,800	1,173	1,560	1,726	1,925	2,117	2,304
10	11,850	1,176	1,564	1,730	1,929	2,122	2,309
11	11,900	1,178	1,567	1,734	1,933	2,126	2,313
12	11,950	1,181	1,570	1,737	1,937	2,131	2,318
13	12,000	1,183	1,574	1,741	1,941	2,135	2,323
14	12,050	1,186	1,577	1,745	1,945	2,140	2,328
15	12,100	1,188	1,580	1,748	1,949	2,144	2,333
16	12,150	1,191	1,584	1,752	1,953	2,149	2,338
17	12,200	1,194	1,587	1,756	1,957	2,153	2,343
18	12,250	1,196	1,590	1,759	1,961	2,158	2,347
19	12,300	1,199	1,594	1,763	1,966	2,162	2,352
20	12,350	1,201	1,597	1,766	1,970	2,167	2,357
21	12,400	1,204	1,600	1,770	1,974	2,171	2,362
22	12,450	1,206	1,603	1,774	1,977	2,175	2,367
23	12,500	1,208	1,606	1,777	1,981	2,179	2,371
24	12,550	1,211	1,609	1,780	1,985	2,183	2,376
25	12,600	1,213	1,612	1,784	1,989	2,188	2,380
26	12,650	1,215	1,616	1,787	1,992	2,192	2,384
27	12,700	1,218	1,619	1,790	1,996	2,196	2,389
28	12,750	1,220	1,622	1,794	2,000	2,200	2,393
29	12,800	1,222	1,625	1,797	2,004	2,204	2,398
30	12,850	1,225	1,628	1,800	2,007	2,208	2,402
31	12,900	1,227	1,631	1,804	2,011	2,212	2,407
32	12,950	1,229	1,634	1,807	2,015	2,216	2,411
33	13,000	1,232	1,637	1,810	2,018	2,220	2,416
34	13,050	1,234	1,640	1,814	2,022	2,224	2,420

1	13,100	1,237	1,643	1,817	2,026	2,228	2,425
2	13,150	1,239	1,646	1,820	2,030	2,233	2,429
3	13,200	1,241	1,649	1,824	2,033	2,237	2,434
4	13,250	1,244	1,652	1,827	2,037	2,241	2,438
5	13,300	1,246	1,655	1,830	2,041	2,245	2,442
6	13,350	1,248	1,658	1,834	2,045	2,249	2,447
7	13,400	1,251	1,661	1,837	2,048	2,253	2,451
8	13,450	1,253	1,664	1,840	2,052	2,257	2,456
9	13,500	1,255	1,667	1,844	2,056	2,261	2,460
10	13,550	1,258	1,670	1,847	2,059	2,265	2,465
11	13,600	1,260	1,673	1,850	2,063	2,269	2,469
12	13,650	1,262	1,677	1,854	2,067	2,274	2,474
13	13,700	1,265	1,680	1,857	2,071	2,278	2,478
14	13,750	1,267	1,683	1,860	2,074	2,282	2,483
15	13,800	1,269	1,686	1,864	2,078	2,286	2,487
16	13,850	1,272	1,689	1,867	2,082	2,290	2,491
17	13,900	1,274	1,692	1,870	2,086	2,294	2,496
18	13,950	1,276	1,695	1,874	2,089	2,298	2,500
19	14,000	1,279	1,698	1,877	2,093	2,302	2,505
20	14,050	1,281	1,701	1,880	2,097	2,306	2,509
21	14,100	1,283	1,704	1,884	2,100	2,310	2,514
22	14,150	1,286	1,707	1,887	2,104	2,315	2,518
23	14,200	1,288	1,710	1,890	2,108	2,319	2,523
24	14,250	1,290	1,713	1,894	2,112	2,323	2,527
25	14,300	1,293	1,716	1,897	2,115	2,327	2,532
26	14,350	1,295	1,719	1,900	2,119	2,331	2,536
27	14,400	1,297	1,722	1,904	2,123	2,335	2,541
28	14,450	1,300	1,725	1,907	2,126	2,339	2,545
29	14,500	1,302	1,728	1,911	2,130	2,343	2,549
30	14,550	1,304	1,731	1,914	2,134	2,347	2,554
31	14,600	1,307	1,734	1,917	2,138	2,351	2,558
32	14,650	1,309	1,738	1,921	2,141	2,356	2,563
33	14,700	1,311	1,741	1,924	2,145	2,360	2,567
34	14,750	1,314	1,744	1,927	2,149	2,364	2,572

1	14,800	1,316	1,747	1,931	2,153	2,368	2,576
2	14,850	1,318	1,750	1,934	2,156	2,372	2,581
3	14,900	1,321	1,753	1,937	2,160	2,376	2,585
4	14,950	1,323	1,756	1,941	2,164	2,380	2,590
5	15,000	1,325	1,759	1,944	2,167	2,384	2,594
6	15,050	1,328	1,762	1,947	2,171	2,388	2,598
7	15,100	1,330	1,765	1,951	2,175	2,392	2,603
8	15,150	1,332	1,768	1,954	2,178	2,396	2,607
9	15,200	1,334	1,770	1,956	2,181	2,399	2,610
10	15,250	1,336	1,772	1,958	2,184	2,402	2,613
11	15,300	1,338	1,775	1,961	2,186	2,405	2,616
12	15,350	1,340	1,777	1,963	2,189	2,407	2,619
13	15,400	1,342	1,779	1,965	2,191	2,410	2,622
14	15,450	1,344	1,782	1,967	2,194	2,413	2,625
15	15,500	1,346	1,784	1,970	2,196	2,416	2,628
16	15,550	1,348	1,786	1,972	2,199	2,419	2,631
17	15,600	1,350	1,788	1,974	2,201	2,421	2,634
18	15,650	1,352	1,791	1,976	2,204	2,424	2,637
19	15,700	1,354	1,793	1,979	2,206	2,427	2,640
20	15,750	1,355	1,795	1,981	2,209	2,430	2,643
21	15,800	1,357	1,798	1,983	2,211	2,432	2,646
22	15,850	1,359	1,800	1,985	2,214	2,435	2,650
23	15,900	1,361	1,802	1,988	2,216	2,438	2,653
24	15,950	1,363	1,804	1,990	2,219	2,441	2,656
25	16,000	1,365	1,807	1,992	2,221	2,444	2,659
26	16,050	1,367	1,809	1,995	2,224	2,446	2,662
27	16,100	1,369	1,811	1,997	2,226	2,449	2,665
28	16,150	1,371	1,814	1,999	2,229	2,452	2,668
29	16,200	1,373	1,816	2,001	2,232	2,455	2,671
30	16,250	1,375	1,818	2,004	2,234	2,457	2,674
31	16,300	1,377	1,820	2,006	2,237	2,460	2,677
32	16,350	1,379	1,823	2,008	2,239	2,463	2,680
33	16,400	1,381	1,825	2,010	2,242	2,466	2,683
34	16,450	1,383	1,827	2,013	2,244	2,469	2,686

1	16,500	1,385	1,830	2,015	2,247	2,471	2,689
2	16,550	1,387	1,832	2,017	2,249	2,474	2,692
3	16,600	1,389	1,834	2,019	2,252	2,477	2,695
4	16,650	1,390	1,836	2,022	2,254	2,480	2,698
5	16,700	1,392	1,839	2,024	2,257	2,482	2,701
6	16,750	1,394	1,841	2,026	2,259	2,485	2,704
7	16,800	1,396	1,843	2,029	2,262	2,488	2,707
8	16,850	1,398	1,846	2,031	2,264	2,491	2,710
9	16,900	1,400	1,848	2,033	2,267	2,494	2,713
10	16,950	1,402	1,850	2,035	2,269	2,496	2,716
11	17,000	1,404	1,852	2,038	2,272	2,499	2,719
12	17,050	1,406	1,855	2,040	2,274	2,502	2,722
13	17,100	1,408	1,857	2,042	2,277	2,505	2,725
14	17,150	1,410	1,859	2,044	2,280	2,507	2,728
15	17,200	1,412	1,862	2,047	2,282	2,510	2,731
16	17,250	1,414	1,864	2,049	2,285	2,513	2,734
17	17,300	1,416	1,866	2,051	2,287	2,516	2,737
18	17,350	1,418	1,868	2,053	2,290	2,519	2,740
19	17,400	1,420	1,871	2,056	2,292	2,521	2,743
20	17,450	1,422	1,873	2,058	2,295	2,524	2,746
21	17,500	1,423	1,875	2,060	2,297	2,527	2,749
22	17,550	1,425	1,878	2,063	2,300	2,530	2,752
23	17,600	1,427	1,880	2,065	2,302	2,532	2,755
24	17,650	1,429	1,882	2,067	2,305	2,535	2,758
25	17,700	1,431	1,884	2,069	2,307	2,538	2,761
26	17,750	1,433	1,887	2,072	2,310	2,541	2,764
27	17,800	1,435	1,889	2,074	2,312	2,544	2,767
28	17,850	1,437	1,891	2,076	2,315	2,546	2,770
29	17,900	1,439	1,894	2,078	2,317	2,549	2,773
30	17,950	1,441	1,896	2,081	2,320	2,552	2,776
31	18,000	1,443	1,898	2,083	2,322	2,555	2,780
32	18,050	1,445	1,900	2,085	2,325	2,557	2,783
33	18,100	1,447	1,903	2,087	2,328	2,560	2,786
34	18,150	1,449	1,905	2,090	2,330	2,563	2,789

1	18,200	1,451	1,907	2,092	2,333	2,566	2,792
2	18,250	1,453	1,910	2,094	2,335	2,569	2,795
3	18,300	1,455	1,912	2,097	2,338	2,571	2,798
4	18,350	1,456	1,914	2,099	2,340	2,574	2,801
5	18,400	1,458	1,916	2,101	2,343	2,577	2,804
6	18,450	1,460	1,919	2,103	2,345	2,580	2,807
7	18,500	1,462	1,921	2,106	2,348	2,582	2,810
8	18,550	1,464	1,923	2,108	2,350	2,585	2,813
9	18,600	1,466	1,926	2,110	2,353	2,588	2,816
10	18,650	1,468	1,928	2,112	2,355	2,591	2,819
11	18,700	1,470	1,930	2,115	2,358	2,594	2,822
12	18,750	1,472	1,932	2,117	2,360	2,596	2,825
13	18,800	1,474	1,935	2,119	2,363	2,599	2,828
14	18,850	1,476	1,937	2,121	2,365	2,602	2,831
15	18,900	1,478	1,939	2,124	2,368	2,605	2,834
16	18,950	1,480	1,942	2,126	2,370	2,608	2,837
17	19,000	1,482	1,944	2,128	2,373	2,610	2,840
18	19,050	1,484	1,946	2,131	2,376	2,613	2,843
19	19,100	1,486	1,948	2,133	2,378	2,616	2,846
20	19,150	1,488	1,951	2,135	2,381	2,619	2,849
21	19,200	1,489	1,953	2,137	2,383	2,621	2,852
22	19,250	1,491	1,955	2,140	2,386	2,624	2,855
23	19,300	1,493	1,958	2,142	2,388	2,627	2,858
24	19,350	1,495	1,960	2,144	2,391	2,630	2,861
25	19,400	1,497	1,962	2,146	2,393	2,633	2,864
26	19,450	1,499	1,964	2,149	2,396	2,635	2,867
27	19,500	1,501	1,967	2,151	2,398	2,638	2,870
28	19,550	1,503	1,969	2,153	2,401	2,641	2,873
29	19,600	1,505	1,971	2,155	2,403	2,644	2,876
30	19,650	1,507	1,974	2,158	2,406	2,646	2,879
31	19,700	1,509	1,976	2,160	2,408	2,649	2,882
32	19,750	1,511	1,978	2,162	2,411	2,652	2,885
33	19,800	1,513	1,980	2,164	2,413	2,655	2,888
34	19,850	1,515	1,983	2,167	2,416	2,658	2,891

1	19,900	1,517	1,985	2,169	2,418	2,660	2,894
2	19,950	1,519	1,987	2,171	2,421	2,663	2,897
3	20,000	1,521	1,990	2,174	2,424	2,666	2,900"

4 **SECTION 3.**

5 This Act shall become effective on January 1, 2005.

6 **SECTION 4.**

7 All laws and parts of laws in conflict with this Act are repealed.