

## Glossary

**Combined Adjusted Monthly Gross Income** – The amounts listed in this column are Combined Adjusted Monthly Gross Income amounts in 10 dollar ranges. Each 10 dollar range is represented as a separate line. The Obligor and Obligee's actual Combined Adjusted Monthly Gross Income (from Line 6, Column 3, of the Child Support Guidelines Worksheet), is used to determine which line of the table, in effect, which 10 dollar range, to use to find the appropriate guideline child support amount. For example, if the amount entered on Line 6, Column 3, of the Child Support Guidelines Worksheet is \$2,726.00, the line on the table that is used to determine the guideline amount is the line listing the 10 dollar range \$2,720.00 - \$2,729.00, as \$2,726.00 falls within that range.

**Median Combined Adjusted Monthly Gross Income** – The amounts listed in this column represent the sum of the amounts listed in the Combined Adjusted Monthly Gross Income column for the same line, divided by two (the median). Federal taxes and Federal Insurance Contributions Act (FICA)/Medicare are deducted from the Median Combined Adjusted Monthly Gross Income to determine Monthly Net Income (see below).

**Tax Deductions (Federal Taxes and Federal Insurance Contributions Act [FICA]/Medicare)** – The amounts listed in these two columns represent the federal withholding amounts that correspond to the Median Combined Adjusted Monthly Gross Income amount on the same line. These amounts are deducted from the Median Combined Adjusted Monthly Gross Income to determine Monthly Net Income.

*NOTE: The deduction amounts for federal taxes and FICA Medicare are calculated using the withholding table for a monthly payroll period for a single person claiming a withholding allowance for 2 people (percentage method of withholding), published in 2020 in Department of Treasury Internal Revenue Service (IRS) Publication 15-T, Federal Income Tax Withholding Methods.*

**Combined Monthly Net Income** – The amounts listed in this column represent the Median Combined Adjusted Monthly Gross Income minus Federal Taxes and FICA/Medicare. The appropriate percentage on the same line (for the number of children subject to the support order), is applied to the Monthly Net Income amount to determine the child support guideline amount.

**Percentage of Net Income/Child Support Guideline Amounts (One Child, Two Children, Three Children, Four or More Children)** – The amounts listed in these columns are the following:

- Child support guideline amounts for one child, two children, three children, or four or more children, for each 10 dollar income range (in effect, line) of the table. These amounts are determined by applying the appropriate percentage to the Combined Monthly Net Income. The Guideline Amount from the appropriate column must be entered on Line 7A, Column 3, of the Child Support Guidelines Worksheet.
- Percentages of Net Income used to determine the child support guideline amounts for one child, two children, three children, or four or more children, for each 10 dollar income range (in effect, line) of the table. The percentages are determined by the Bureau of Child Support Services (BCSS) by interpolating between the listed percentages in each table column as presented by RSA 458-C:3, I, (b).

**Guideline Table** – Dollar amounts displayed in the printed Child Support Guideline Calculation Table are rounded to the nearest cent. However, rounded numbers are not used in the actual calculations. All calculations are completed using exact figures, which may include fractions of cents.

The **Combined Adjusted Monthly Gross Income** is based on a \$10.00 income range. To implement the Child Support Formula provided in RSA 458-C:3, however, BCSS interpolates annual income by increments of \$100.00 (in effect, each line of the Child Support Guideline amount and corresponding percentage are based on a \$100.00 annual income range). Due to the different income ranges, two sequential lines of the **Combined Adjusted Monthly Gross Income** occasionally fall within the same interpolated Child Support Formula percentage. In such cases, the same percentage populates both lines.