

**INSTRUCTIONS FOR COMPLETING THE GUIDELINES WORKSHEET
FOR THE 2017 CHILD SUPPORT GUIDELINES**

General Information	
The “recipient” is the person who will receive child support.	
The “payor” is the person who will pay child support.	
Enter all income and expense amounts as weekly amounts.	
To change a yearly amount to a weekly amount, divide the yearly amount by 52.	
To change a monthly amount to a weekly amount, multiply the monthly amount by 12 and then divide that number by 52.	
To change a semi-monthly (twice per month) amount to a weekly amount, multiply the semi-monthly amount by 24 and then divide that number by 52.	
To change a bi-weekly (every other week) amount to a weekly amount, divide the bi-weekly amount by 2.	
Round all amounts to the nearest dollar or whole percentage.	
The only official electronic version of the Child Support Guidelines and the Guidelines Worksheet ("Worksheet") can be found at www.mass.gov/courts . Any other version of the Worksheet is not endorsed by the Massachusetts Trial Court. It is STRONGLY recommended to fill out the electronic version of the Worksheet on the mass.gov/court website rather than manually, as the electronic version automatically calculates most numbers in the Worksheet and is easier to complete.	

Detailed Instructions			
		Calculation	
Line	Instruction	Manual Version	Electronic Version
Heading	At the top of the Worksheet, enter the Case Name (the names of the plaintiff/petitioner and defendant/respondent) and the Docket Number assigned by the Court. Also enter the Date Prepared and the Name of the Preparer (self, attorney, IV-D agency, etc.).	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 1(a)	Enter the number of children under age 18 to be covered by this order. If there is a child who is 18 or older but still attending high school, that child should be included in this line and not in Line 1(b). See the Child Support Guidelines, Section II. F.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 1(b)	Enter the number of children who are age 18 or older who may be eligible to be covered by this order. See the Child Support Guidelines, Section II. F.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 1(c)	Total number of children to be covered by this order.	Add Lines 1(a) and 1(b) and enter that number on Line 1(c).	Fills in automatically.

Detailed Instructions			
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Line 2(a)	Enter the total gross (before tax) weekly income in the first column for the recipient and in the second column for the payor. Do not include means-tested benefits in gross income. See the Child Support Guidelines, Section I.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 2(b)	Enter the actual amounts paid for work-related child care costs for the children covered by this order. Enter the amount paid by the recipient in the first column and the amount paid by the payor in the second column. See the Child Support Guidelines, Section II. E.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 2(c)	Enter the actual amounts paid for the cost of individual or family health care coverage. Enter the amount paid by the recipient in the first column and the amount paid by the payor in the second column. The Court may change the amounts included here for health coverage for a person not covered by the order. See the Child Support Guidelines, Section II. H.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 2(d)	Enter the actual amounts paid for the cost of dental/vision insurance for the children covered by this order. Enter the amount paid by the recipient in the first column and the amount paid by the payor in the second column. The Court may change the amounts included here for dental/vision coverage for a person not covered by the order. See the Child Support Guidelines, Section II. I.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 2(e)	Enter the actual amounts paid to support a spouse or a child not covered by this order or the amount of a hypothetical order to support a child not covered by this order. Enter amounts for the recipient in the first column and amounts for the payor in the second column. See the Child Support Guidelines, Section II. K.	No calculation necessary. Input data only.	No calculation necessary. Input data only.
Line 2(f)	Available income	For each column, subtract Lines 2(b), 2(c), 2(d) and 2(e) from Line 2(a) and enter that amount in Line 2(f).	Fills in automatically.
Line 2(g)	Combined available income	Add the amount in each column of Line 2(f) and enter that amount in Line 2(g).	Fills in automatically.

Detailed Instructions			
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Line 2(h)	Share of combined available income	For each column, divide Line 2(f) by Line 2(g). Then to get the percentage for each column, multiply that number by 100 and round to the nearest whole number. Enter that final number in Line 2(h).	Fills in automatically.
Line 3(a)	Applicable available income	Enter the amount from Line 2(g), unless the amount in Line 2(g) is more than \$4,808. If the amount in Line 2(g) is more than \$4,808, enter \$4,808 in Line 3(a).	Fills in automatically.
Line 3(b)	The support amount for one child can be found in the Guidelines Chart or calculated manually. To use the Guidelines Chart, find the amount in Line 3(a). If that amount falls between two rows in the Guidelines Chart, use the row for the lower amount. Enter the bold "Combined Support Amount" in that row in Line 3(b) of the Worksheet.	To manually calculate the combined support amount for one child, use the amounts and percentages in Table A: CHILD SUPPORT OBLIGATION SCHEDULE. Enter the resulting amount in Line 3(b).	Fills in automatically.
Line 3(c)	The adjustment for number and ages of children covered by this order is found in Table B: ADJUSTMENT FOR NUMBER AND AGES OF CHILDREN. See Child Support Guidelines, Section II. F. and Section II. L.	In the left-hand column of Table B, find the row listing the number in Line 1(a). Then follow across to the right, to the column listing the number in Line 1(b). Enter the number from the corresponding row and column in Line 3(c).	Fills in automatically.
Line 3(d)	Combined support amount	Multiply the amount in Line 3(b) by the number in Line 3(c) and enter that amount in Line 3(d).	Fills in automatically.
Line 3(e)	Recipient's share of support	Multiply the amount in Line 3(d) by the percentage in the first column of Line 2(h) and enter that amount in Line 3(e).	Fills in automatically.
Line 3(f)	Payor's share of support	Subtract Line 3(e) from Line 3(d). If the amount is \$25 or more, enter that amount in Line 3(f). If the amount is less than \$25, enter \$25 in Line 3(f).	Fills in automatically.
Line 4(a)	Child care and health care costs paid	For each column, add Lines 2(b), 2(c), and 2(d) and enter that amount in Line 4(a). Enter the amount for the recipient in the first column and the amount for the payor in the second column.	Fills in automatically.
Line 4(b)	Payor's share of recipient's cost	Multiply the amount in the first column of Line 4(a) (the recipient's child care and health care costs paid) by the percentage in the second column of Line 2(h) (the payor's share of combined available income) and enter that amount in Line 4(b).	Fills in automatically.

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Line 4(c)	Recipient's share of payor's cost	Multiply the amount in the second column of Line 4(a) (the payor's child care and health care costs paid) by the percentage in the first column of Line 2(h) (the recipient's share of combined available income) and enter that amount in Line 4(c). This amount could be a negative number.	Fills in automatically.
Line 4(d)	Payor's net cost	Subtract Line 4(c) from Line 4(b) and enter that amount in Line 4(d).	Fills in automatically.
Line 4(e)	Maximum adjustment amount	If the amounts in Line 4(a) total more than \$0, multiply Line 3(f) by 0.15 and enter that amount in Line 4(e). Otherwise, enter \$0.	Fills in automatically.
Line 4(f)	Adjustment applied to order	If the amount in Line 4(d) is \$0 or higher, enter the lesser of the amounts in Line 4(d) or Line 4(e). If the amount in Line 4(d) is a negative number, enter zero.	Fills in automatically.
Line 4(g)	Adjustment applied to order	If Line 4(d) is a positive number, enter zero in Line 4(g). If Line 4(d) is a negative number, enter the value of Line 4(d) as a positive number or the value of Line 4(e), whichever is less.	Fills in automatically.
Line 4(h)	Payor's net cost	Add Lines 3(f) and 4(f) then subtract Line 4(g) from that amount. If that amount is \$25 or more, enter that amount in Line 4(h). If that amount is less than \$25, enter \$25.	Fills in automatically.
Line 5(a)	Support as a % of Recipient income	If the amount in the first column of Line 2(f) (the recipient's available income) equals \$0, enter 100 in Line 5(a). Otherwise, divide Line 4(h) by the amount in the first column of Line 2(f) (the recipient's available income). Then to get the percentage, multiply that number by 100 and round to the nearest whole number. Enter that final number in Line 5(a).	Fills in automatically.

Detailed Instructions			
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Line 5(b)	In most cases, the adjustment in Line 5(b) will not change the weekly support amount shown in Line 4(g). The adjustment in Line 5(b) changes the payor's weekly support amount only in cases with relatively high-income recipients and low-income payors.	If Line 5(a) is 10% or more, enter the amount from Line 4(h) or \$25, whichever is higher. If Line 5(a) is less than 10%, add 10% to the percentage in Line 5(a) and multiply that percentage by the payor's available income in the second column of Line 2(f). If that amount is equal to or greater than \$25 but less than the amount in Line 4(h), enter it in Line 5(b). Otherwise, enter the amount from Line 4(h) or \$25, whichever is less.	Fills in automatically.
Line 6(a)	This line is purely informational. It shows the amount of combined available income beyond the \$4,808 perweek maximum amount of income considered under the Child Support Guidelines. See the Child Support Guidelines, Section C.	If the amount of combined available income in Line 2(g) is less than \$4,808, leave Lines 6(a) and 6(b) blank. If the amount of combined available income in Line 2(g) is greater than \$4,808, subtract \$4,808 from the amount in Line 2(g) and enter that amount in Line 6(a).	Fills in automatically.
Line 6(b)	This line is purely informational. It shows the shares of available income for the Payor and Recipient beyond the \$4,808 per week maximum considered under the Guidelines. See the Child Support Guidelines, Section C.	Multiply Line 6(a) by each column of Line 2(h) and enter those amounts in each of the same columns of Line 6(b).	Fills in automatically.