

Multiple Family Adjusted Guidelines (% of Net Resources)

		Number of Children Before the Court							
Number of other children for whom the obligor has a duty of support	0	20.00	25.00	30.00	35.00	40.00	40.00	40.00	
	1	17.50	22.50	27.38	32.20	37.33	37.71	38.00	
	2	16.00	20.63	25.20	30.33	35.43	36.00	36.44	
	3	14.75	19.00	24.00	29.00	34.00	34.67	35.20	
	4	13.60	18.33	23.14	28.00	32.89	33.60	34.18	
	5	13.33	17.86	22.50	27.22	32.00	32.73	33.33	
	6	13.14	17.50	22.00	26.60	31.27	32.00	32.62	
	7	13.00	17.22	21.60	26.09	30.67	31.38	32.00	

Child Support Calculation Table

If Obligor is Paid:

Monthly

1) Net Monthly Resources X Percentage From Table = *Monthly Obligation*

Twice per Month

- 1) Net Monthly Resources X Percentage From Table = Monthly Obligation
- 2) Monthly Obligation ÷ 2 = *Obligation Twice Per Month*

Every Two Weeks

- 1) Net Monthly Resources X Percentage From Table = Monthly Obligation
- 2) (Monthly Obligation X 12) ÷ 26 = *Obligation Every Two Weeks*

Weekly

- 1) Net Monthly Resources X Percentage From Table = Monthly Obligation
- 2) (Monthly Obligation X 12) ÷ 52 = *Obligation Every Week*

Mandatory Deductions to Determine Net Resources (§ 154.062)

- 1) Social Security Taxes;
- 2) Federal Income Tax based on the tax rate for a single person claiming one personal exemption and the standard deduction;
- 3) State Income Tax;
- 4) Union Dues; and
- 5) Expenses for Health Insurance Coverage for Obligor's Child.

Case Bites

Needs are not limited to the "bare necessities of life" but is not determined by the parents ability to pay or lifestyle of the family.

Rodriguez v. Rodriguez, 860 S.W.2d 414, 417 (Tex. 1993).

Expert testimony not required to establish needs such as a private school or extracurricular activities.

Scott v. Younts, 926 S.W.2d 415, 421 (Tex. App. -- Corpus Christi 1996, no writ).

List of factors in guidelines not exclusive; IRS tax credits may be considered

Laprade v. Laprade, 784 S.W.2d 490 (Tex. App. -- Fort Worth 1990, writ denied).

§ 154.123 Additional Factors for Court to Consider:

(a) The court may order periodic child support payments in an amount other than that established by the guidelines if the evidence rebuts the presumption that application of the guidelines is in the best interest of the child and justifies a variance from the guidelines.

(b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

- 1) the age and needs of the child;
- 2) the ability of the parents to contribute to the support of the child;
- 3) any financial resources available for the support of the child;
- 4) the amount of time of possession of and access to a child;
- 5) the amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee;
- 6) child care expenses incurred by either party in order to maintain gainful employment;
- 7) whether either party has the managing conservatorship or actual physical custody of another child;
- 8) the amount of alimony or spousal maintenance actually and currently being paid or received by a party;
- 9) the expenses for a son or daughter for education beyond secondary school;
- 10) whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity;
- 11) the amount of other deductions from the wage or salary income and from other compensation for personal services of the parties;
- 12) provision for health care insurance and payment of uninsured medical expenses;
- 13) special or extraordinary educational, health care or other expenses of the parties or of the child;
- 14) the cost of travel in order to exercise possession of and access to a child;
- 15) positive or negative cash flow from any real and personal property and assets, including a business and investments;
- 16) debts or debt service assumed by either party; and
- 17) any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents.

Minimum Wage Charts

Effective Date	Minimum Wage
January 1, 1981	\$3.35
April 1, 1990	\$3.80
April 1, 1991	\$4.25
October 1, 1996	\$4.75
September 1, 1997	\$5.15
July 24, 2007	\$5.85
July 24, 2008	\$6.55
July 24, 2009	\$7.25

Overtime Pay
At least 1½ times the regular rate of pay for all hours worked over 40 in a workweek.

At least 1½ times the regular rate of pay for all hours worked over 40 in a workweek.

Tip Credit: Employers of “tipped employees” must pay a cash wage of at least \$2.13 per hour if they claim a tip against their minimum wage obligation. If an employee’s tips combined with the employer’s cash wage of at least \$2.13 per hour do not equal the minimum hourly wage, the employer must make up the difference. Certain other conditions must also be met.

Employees under 20 years of age may be paid \$4.25 per hour during their first 90 consecutive calendar days of employment with an employer.

Certain full-time students, student learners, apprentices, and workers with disabilities may be paid less than the minimum wage under special certificates issued by the Department of Labor.

In computing retroactive child support utilizing the presumptive minimum wage, calculate the number of months for each appropriate period of time and multiply that number by the applicable dollar amount for the number of children in question. Repeat for each applicable period of time. Then total the dollars from the right hand column to determine the total retroactive amount.

The following chart computes net monthly income for the respective effective date in the left hand column. The range of dates from 1995 - 2016 used the applicable Minimum Wage and the promulgated tax chart for those periods of time for an employed person.

Effective Date	Minimum Wage	Gross Monthly Income	Net Monthly Income	# of Months	1 Child (20%)	2 Children (25%)	3 Children (30%)	4 Children (35%)	# Months * Monthly C/S
01/1/95 - 12/31/95	4.25	736.67	643.49		128.70	160.87	193.05	225.22	
01/1/96 - 09/30/96	4.25	736.67	645.21		129.04	161.30	193.56	225.82	
10/1/96 - 12/31/96	4.75	823.33	711.74		142.35	177.94	213.52	249.11	
01/1/97 - 08/31/97	4.75	823.33	714.60		142.92	178.65	214.38	250.11	
09/1/97 - 12/31/97	5.15	892.67	774.79		154.96	193.70	232.44	271.18	
01/1/98 - 12/31/98	5.15	892.67	776.64		155.33	194.16	232.99	271.82	
01/1/99 - 12/31/99	5.15	892.67	777.88		155.58	194.47	233.36	272.26	
01/1/00 - 12/31/00	5.15	892.67	779.75		155.95	194.94	233.93	272.91	
01/1/01 - 12/31/01	5.15	892.67	782.84		156.57	195.71	234.85	273.99	
01/1/02 - 12/31/02	5.15	892.67	798.76		159.75	199.69	239.63	279.57	
01/1/03 - 12/31/03	5.15	892.67	799.58		159.92	199.90	239.87	279.85	
01/1/04 - 12/31/04	5.15	892.67	801.36		160.27	200.34	240.41	280.48	
01/1/05 - 12/31/05	5.15	892.67	803.45		160.69	200.86	241.04	281.21	
01/1/06 - 12/31/06	5.15	892.67	805.53		161.11	201.38	241.66	281.94	
01/1/07 - 12/31/07	5.15	892.67	808.03		161.61	202.01	242.41	282.81	
07/24/07-07/23/08	5.85	1,014.00	909.61		181.92	227.40	272.88	318.36	
07/24/08-07/23/09	6.55	1,135.33	1,009.53		201.91	252.38	302.86	353.34	
07/24/09-12/31/10	7.25	1,256.67	1,112.79		222.56	278.20	333.84	389.48	
01/1/11 - 12/31/11	7.25	1,256.67	1,139.17		227.83	284.79	341.75	398.71	
01/1/12 - 12/31/12	7.25	1,256.67	1,116.12		223.22	279.03	334.84	390.64	
01/1/13 - 12/31/14	7.25	1,256.67	1,118.21		223.64	279.55	335.46	391.37	
01/1/14 - 12/31/14	7.25	1,256.67	1,119.46		223.89	279.87	335.84	391.81	
01/1/15 - 12/31/15	7.25	1,256.67	1,120.71		224.14	280.18	336.21	392.25	
01/1/16 -	7.25	1,256.67	1,121.12		224.22	280.28	336.34	392.39	
							Total Retroactive Sought		

2016 Employed Tax Table

2016 Self-Employed Tax Tables

Monthly Gross Income	Soc. Sec. I (6.2%)	Soc. Sec. II (1.45%)	Federal Income Tax	Employed Net Income	Soc. Sec. I (12.4%)	Soc. Sec. II (2.9%)	Federal Income Tax	Self-Employed Net Income
\$1,100.00	\$68.20	\$15.95	\$23.75	\$992.10	\$125.97	\$29.46	\$15.98	\$928.59
\$1,200.00	\$74.40	\$17.40	\$33.75	\$1,074.45	\$137.42	\$32.14	\$25.27	\$1,005.17
\$1,300.00	\$80.60	\$18.85	\$43.75	\$1,156.80	\$148.87	\$34.82	\$34.57	\$1,081.74
\$1,400.00	\$86.80	\$20.30	\$53.75	\$1,239.15	\$160.32	\$37.49	\$43.86	\$1,158.33
\$1,500.00	\$93.00	\$21.75	\$63.75	\$1,321.50	\$171.77	\$40.17	\$53.15	\$1,234.91
\$1,600.00	\$99.20	\$23.20	\$73.75	\$1,403.85	\$183.22	\$42.85	\$62.45	\$1,311.48
\$1,700.00	\$105.40	\$24.65	\$86.98	\$1,482.97	\$194.67	\$45.53	\$71.74	\$1,388.06
\$1,800.00	\$111.60	\$26.10	\$101.98	\$1,560.32	\$206.13	\$48.21	\$82.90	\$1,462.76
\$1,900.00	\$117.80	\$27.55	\$116.98	\$1,637.67	\$217.58	\$50.88	\$96.84	\$1,534.70
\$2,000.00	\$124.00	\$29.00	\$131.98	\$1,715.02	\$229.03	\$53.56	\$110.78	\$1,606.63
\$2,100.00	\$130.20	\$30.45	\$146.98	\$1,792.37	\$240.48	\$56.24	\$124.73	\$1,678.55
\$2,200.00	\$136.40	\$31.90	\$161.98	\$1,869.72	\$251.93	\$58.92	\$138.67	\$1,750.48
\$2,300.00	\$142.60	\$33.35	\$176.98	\$1,947.07	\$263.38	\$61.60	\$152.61	\$1,822.41
\$2,400.00	\$148.80	\$34.80	\$191.98	\$2,024.42	\$274.83	\$64.28	\$166.55	\$1,894.34
\$2,500.00	\$155.00	\$36.25	\$206.98	\$2,101.77	\$286.29	\$66.95	\$180.49	\$1,966.27
\$2,600.00	\$161.20	\$37.70	\$221.98	\$2,179.12	\$297.74	\$69.63	\$194.43	\$2,038.20
\$2,700.00	\$167.40	\$39.15	\$236.98	\$2,256.47	\$309.19	\$72.31	\$208.37	\$2,110.13
\$2,800.00	\$173.60	\$40.60	\$251.98	\$2,333.82	\$320.64	\$74.99	\$222.31	\$2,182.06
\$2,900.00	\$179.80	\$42.05	\$266.98	\$2,411.17	\$332.09	\$77.67	\$236.25	\$2,253.99
\$3,000.00	\$186.00	\$43.50	\$281.98	\$2,488.52	\$343.54	\$80.34	\$250.19	\$2,325.93
\$3,100.00	\$192.20	\$44.95	\$296.98	\$2,565.87	\$354.99	\$83.02	\$264.13	\$2,397.86
\$3,200.00	\$198.40	\$46.40	\$311.98	\$2,643.22	\$366.44	\$85.70	\$278.07	\$2,469.79
\$3,300.00	\$204.60	\$47.85	\$326.98	\$2,720.57	\$377.90	\$88.38	\$292.01	\$2,541.71
\$3,400.00	\$210.80	\$49.30	\$341.98	\$2,797.92	\$389.35	\$91.06	\$305.95	\$2,613.64
\$3,500.00	\$217.00	\$50.75	\$356.98	\$2,875.27	\$400.80	\$93.74	\$319.89	\$2,685.57
\$3,600.00	\$223.20	\$52.20	\$371.98	\$2,952.62	\$412.25	\$96.41	\$333.83	\$2,757.51
\$3,700.00	\$229.40	\$53.65	\$386.98	\$3,029.97	\$423.70	\$99.09	\$347.77	\$2,829.44
\$3,800.00	\$235.60	\$55.10	\$401.98	\$3,107.32	\$435.15	\$101.77	\$361.71	\$2,901.37
\$3,900.00	\$241.80	\$56.55	\$416.98	\$3,184.67	\$446.60	\$104.45	\$375.65	\$2,973.30
\$4,000.00	\$248.00	\$58.00	\$431.98	\$3,262.02	\$458.06	\$107.13	\$389.59	\$3,045.22
\$4,250.00	\$263.50	\$61.63	\$494.48	\$3,430.39	\$486.68	\$113.82	\$424.44	\$3,225.06
\$4,500.00	\$279.00	\$65.25	\$556.98	\$3,598.77	\$515.31	\$120.52	\$477.50	\$3,386.67
\$4,750.00	\$294.50	\$68.88	\$619.48	\$3,767.14	\$543.94	\$127.21	\$535.59	\$3,543.26
\$5,000.00	\$310.00	\$72.50	\$681.98	\$3,935.52	\$572.57	\$133.91	\$593.67	\$3,699.85
\$5,250.00	\$325.50	\$76.13	\$744.48	\$4,103.89	\$601.20	\$140.60	\$651.75	\$3,856.45
\$5,500.00	\$341.00	\$79.75	\$806.98	\$4,272.27	\$629.83	\$147.30	\$709.84	\$4,013.03
\$5,750.00	\$356.50	\$83.38	\$869.48	\$4,440.64	\$658.46	\$153.99	\$767.92	\$4,169.63
\$6,000.00	\$372.00	\$87.00	\$931.98	\$4,609.02	\$687.08	\$160.69	\$826.01	\$4,326.22
\$6,250.00	\$387.50	\$90.63	\$994.48	\$4,777.39	\$715.71	\$167.38	\$884.09	\$4,482.82
\$6,500.00	\$403.00	\$94.25	\$1,056.98	\$4,945.77	\$744.34	\$174.08	\$942.18	\$4,639.40
\$6,750.00	\$418.50	\$97.88	\$1,119.48	\$5,114.14	\$772.97	\$180.78	\$1,000.26	\$4,795.99
\$7,000.00	\$434.00	\$101.50	\$1,181.98	\$5,282.52	\$801.60	\$187.47	\$1,058.35	\$4,952.58
\$7,500.00	\$465.00	\$108.75	\$1,306.98	\$5,619.27	\$858.86	\$200.86	\$1,174.51	\$5,265.77
\$8,000.00	\$496.00	\$116.00	\$1,431.98	\$5,956.02	\$916.11	\$214.25	\$1,290.68	\$5,578.96
\$8,500.00	\$527.00	\$123.25	\$1,558.23	\$6,291.52	\$973.37	\$227.64	\$1,406.85	\$5,892.14
\$9,000.00	\$558.00	\$130.50	\$1,698.23	\$6,613.27	\$1,030.63	\$241.03	\$1,523.02	\$6,205.32
\$9,500.00	\$589.00	\$137.75	\$1,838.23	\$6,935.02	\$1,087.88	\$254.42	\$1,650.31	\$6,507.39
\$10,000.00	\$612.25	\$145.00	\$1,978.23	\$7,264.52	\$1,145.14	\$267.82	\$1,780.41	\$6,806.63
\$10,500.00	\$612.25	\$152.25	\$2,118.23	\$7,617.27	\$1,202.40	\$281.21	\$1,910.52	\$7,105.87
\$11,000.00	\$612.25	\$159.50	\$2,258.23	\$7,970.02	\$1,224.50	\$294.60	\$2,045.56	\$7,435.34
\$11,500.00	\$612.25	\$166.75	\$2,398.23	\$8,322.77	\$1,224.50	\$307.99	\$2,183.68	\$7,783.83
*\$11,822.08	\$612.25	\$171.42	\$2,488.41	\$8,550.00	\$1,224.50	\$316.62	\$2,272.65	\$8,008.31
\$12,000.00	\$612.25	\$174.00	\$2,538.23	\$8,675.52	\$1,224.50	\$321.38	\$2,321.81	\$8,132.31
\$12,500.00	\$612.25	\$181.25	\$2,678.23	\$9,028.27	\$1,224.50	\$334.77	\$2,459.93	\$8,480.80
*\$12,599.29	\$612.25	\$182.69	\$2,706.03	\$9,098.32	\$1,224.50	\$337.43	\$2,487.36	\$8,550.00
\$13,000.00	\$612.25	\$188.50	\$2,818.23	\$9,381.02	\$1,224.50	\$348.16	\$2,598.06	\$8,829.28

*This amount represents the point where the monthly gross wages would result in \$8,550.00 of net resources.