

HAWAI‘I

CHILD SUPPORT GUIDELINES

2024

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THE 2024 HAWAI'I CHILD SUPPORT GUIDELINES

I. INTRODUCTION

State law requires the Hawai'i Family Court ("Court"), the Child Support Enforcement Agency ("CSEA") and the Office of Child Support Hearings ("OCSH") to follow the Hawai'i Child Support Guidelines ("Guidelines") when calculating monthly child support.¹ Under Hawai'i law, both parents have a duty to support their children.² Child support orders may be established, modified, terminated or enforced through the Court, CSEA, or OCSH.³ Unless there is an exceptional circumstance, the amount calculated using these Guidelines must be used in every child support case over which the Court, CSEA, or OCSH has jurisdiction. These Guidelines consider both parents' incomes, ability to pay, and the needs of the child in arriving at a monthly child support amount. These Guidelines are based on the following principles:

- Each parent is entitled to keep sufficient income for his or her basic needs and to facilitate continued employment.
- Each child's basic needs are met before the parents retain any additional income.
- The basic needs of each child includes the cost of child care and the child's health insurance.
- If income is available after the basic needs of the parents and each child is met, each child is entitled to share in any additional income of the parents so each child can benefit from both parents' higher standard of living.

These Guidelines follow Federal law as well as Hawai'i statutory and case law, and focus on the best interest of the child. The Court, in consultation with CSEA, updates the Guidelines at least once every four (4) years.⁴

These Guidelines provide a standard method for determining child support while allowing limited variations based on the specific circumstances of each family.

II. CHILD SUPPORT GUIDELINES WORKSHEET ("CSG WORKSHEET"). The calculation of child support using the CSG WORKSHEET (Appendix A-1) is described below. A fully automated CSG WORKSHEET is available at the Judiciary's website (<http://www.courts.state.hi.us>).

A. BASIC CALCULATIONS OF CHILD SUPPORT. Follow the steps described below to complete the CSG WORKSHEET.

1. PARENTS' INCOMES

Line 1(A): Enter the Monthly Gross Income for Plaintiff/Petitioner/Parent (A), hereinafter referred to as Parent (A) (see §V.J.1.).

Line 1(B): Enter the Monthly Gross Income for Defendant/Respondent/Parent (B), hereinafter referred to as Parent (B) (see §V.J.1.).

- Line 2(A): Enter the Monthly Net Income for Parent (A) from the Table of Incomes (Appendix B) (the automated version of the CSG WORKSHEET will calculate Monthly Net Income (Line 2) on gross income up to \$999,999.00 per month).
- Line 2(B): Enter the Monthly Net Income for Parent (B) from the Table of Incomes (Appendix B) (the automated version of the CSG WORKSHEET will calculate Monthly Net Income (Line 2) on gross income up to \$999,999.00 per month).
- Line 2(C) Add Lines 2(A) and 2(B) to compute Line 2(C) - total monthly Net Income available to both parents per month.
- Line 3(A): Divide Parent (A)'s Monthly Net Income from Line 2(A) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.
- Line 3(B): Divide Parent (B)'s Monthly Net Income from Line 2(B) by the total monthly Net Income on Line 2(C) and multiply by 100 to get the percentage. Round to the nearest whole percent.

2. CHILD SUPPORT NEED

- Line 4: Enter the number of children for which child support is being calculated and multiply by \$455 (child's need based on Federal poverty level guidelines for Hawai'i) (see §V.E.2.).
- Line 5: Enter the reasonable child care expenses actually paid by a parent and needed to allow the custodial parent(s) to work or attend vocational education or training (see §V.D.).
- Line 6: Enter the cost for the children's health insurance premiums actually paid or enter the cash medical amount (see §§III.C. & V.L.).
- Line 7: Add Lines 4, 5, and 6 to calculate the PRIMARY CHILD SUPPORT NEED (see §V.S.).

3. STANDARD OF LIVING ADJUSTMENT (SOLA)

- Line 8(A): Enter Parent (A)'s SOLA Income from the Table of Incomes (Appendix B) (the automated version of the CSG WORKSHEET will calculate Monthly Net Income (Line 2) on gross income up to \$999,999.00 per month).

- Line 8(B): Enter Parent (B)'s SOLA Income from the Table of Incomes (Appendix B) (the automated version of the CSG WORKSHEET will calculate Monthly Net Income (Line 2) on gross income up to \$999,999.00 per month).
- Line 8(C): Add Lines 8(A) and 8(B) to obtain Line 8(C).
- Line 9: Enter the PRIMARY CHILD SUPPORT NEED from Line 7.
- Line 10: Subtract Line 9 from Line 8(C) to calculate the Parents' remaining SOLA Income. If Line 9 is greater than Line 8(C), enter zero. This is the amount of the available SOLA Income in excess of the children's PRIMARY CHILD SUPPORT NEED.
- Line 11: Multiply the number of children by 10%, up to a 30% maximum. For example, 1 child = 10%; 2 children = 20%; 3 or more children = 30% (see §V.E.2.).⁵
- Line 12: Multiply the Parents' remaining SOLA Income from Line 10 by the percentage on Line 11 to obtain the SOLA Amount for the children (see §V.V.).

4. CHILD SUPPORT CALCULATION

- Line 13: Add Line 7 and Line 12.

5. CHILD SUPPORT OBLIGATIONS/CREDITS

- Line 14(A): Multiply Line 13 by Line 3(A) to obtain the Total Support Obligation for Parent (A). Minimum or maximum Total Support Obligations may apply (see §§V.M. & V.K.).
- Line 14(B): Multiply Line 13 by Line 3(B) to obtain the Total Support Obligation for Parent (B). Minimum or maximum Total Support Obligations may apply (see §§V.M. & V.K.).
- Line 15(A): Enter the child care expenses actually paid by Parent (A) from Line 5 (see §V.D.).
- Line 15(B): Enter the child care expenses actually paid by Parent (B) from Line 5 (see §V.D.).

Line 16(A): Enter the cost for the children’s health insurance premiums actually paid by Parent (A) (see §V.L.1.). If Parent (A) is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §§III.C. & V.L.2.).

Line 16(B): Enter the cost for the children’s health insurance premiums actually paid by Parent (B) (see §V.L.1.). If Parent (B) is separately ordered to make a cash medical support payment in lieu of providing health insurance coverage, enter the amount ordered on this line (see §§III.C. & V.L.2.).

Line 17(A): For Parent (A), subtract Line 15(A) and Line 16(A) from Line 14(A) to calculate the REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS. This line indicates the remaining child support obligation of Parent (A) rounded to the nearest dollar. If Parent (A) is the non-custodial parent, that parent must pay to Parent (B) the amount set forth on Line 17(A), unless an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used.

Line 17(B): For Parent (B), subtract Line 15(B) and 16(B) from Line 14(B) to calculate the REMAINING CHILD SUPPORT OBLIGATION AFTER CREDITS. This line indicates the remaining child support obligation of each parent rounded to the nearest dollar. If Parent (B) is the non-custodial parent, that parent must pay to Parent (A) the amount set forth on Line 17(B), unless an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used.

- 6. SUMMARY OF CHILD SUPPORT PAYMENTS.** Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

If an EXTENSIVE TIME-SHARING WORKSHEET and/or an EXCEPTIONAL CIRCUMSTANCES FORM is being used, mark the appropriate line with an “X.”

- 7. CERTIFICATION.** Sign and date the certification at the bottom of the page.

B. ATTACHMENTS. Use the following EXTENSIVE TIME-SHARING WORKSHEET (Appendix A-2), EXCEPTIONAL CIRCUMSTANCES FORM (Appendix A-3), NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4) and/or SELF-EMPLOYED CALCULATION WORKSHEET (Appendix A-5), if applicable.

1. EXTENSIVE TIME-SHARING WORKSHEET. If the parents share equal time, the non-custodial parent has extensive visitation, or there are two (2) or more children and each parent will have sole physical custody of at least one (1) of the children, then enter an “X” in front of “EXTENSIVE TIME-SHARING WORKSHEET attached” on the CSG WORKSHEET and complete the EXTENSIVE TIME-SHARING WORKSHEET (see §V.H.2.). The calculation of child support using the EXTENSIVE TIME-SHARING WORKSHEET (Appendix A-2) is described below. A fully automated EXTENSIVE TIME-SHARING WORKSHEET is available at the Judiciary’s website (<http://www.courts.state.hi.us>).

a. EQUAL TIME-SHARING CALCULATION (LINES 18 THROUGH 21): Where parents have equal time-sharing, each will be considered to have the children for six (6) months during the year (see §V.H.1.). In such cases, prepare the EQUAL TIME-SHARING WORKSHEET to determine the child support to be paid by each parent (Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET). To avoid the unnecessary transfer of funds, the “payout” of each parent for the year is determined by multiplying the monthly support obligation of each parent by six (6) months. If one parent’s total child support obligation is greater than that owed by the other, the excess amount is divided by 12 and paid monthly to the other parent over the course of the year.

Line 18(A): Enter the support for Parent (A) from Line 17(A) of the CSG WORKSHEET. If the support is less than \$91 per child, then enter \$91 multiplied by the total number of children.

Line 18(B): Enter the support for Parent (B) from Line 17(B) of the CSG WORKSHEET. If the support is less than \$91 per child, then enter \$91 multiplied by the total number of children.

Line 19(A): Multiply Line 18(A) by 6 months for Parent (A)’s YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING.

- Line 19(B): Multiply Line 18(B) by 6 months for Parent (B)'s YEARLY SUPPORT OBLIGATION UNDER EQUAL TIME-SHARING.
- Line 20(C): Calculate the difference between Lines 19(A) and 19(B). Subtract the smaller amount from the larger amount.
- Line 21 Divide Line 20(C) by 12 months to obtain the monthly child support to be paid by the parent with the larger child support obligation. Enter the monthly child support amount rounded to the nearest dollar. Also enter this monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (see §II.B.1.d.).

b. EXTENSIVE TIME-SHARING CALCULATION (LINES 22 THROUGH 29): When a parent has more than 143 overnights per year, but less than 183, complete Lines 22 through 29 (see §V.H.2.).

- Line 22: Enter the number of overnights for only the parent with fewer overnights.
- Line 23(C): Enter the support obligation as listed on Line 17 of the CSG WORKSHEET for the parent with fewer overnights.
- Line 24(C): Enter the child support obligation calculated for equal time-sharing from Line 21(A) or 21(B).
- Line 25(C): If the parent with fewer overnights is also the paying parent in the equal time-sharing calculation, **subtract** the equal timesharing child support (Line 24) from the monthly basic support (Line 23). This will determine the difference between the monthly basic support obligation and the monthly equal time-sharing support obligation.

In some situations, the parent with more overnights has the higher income, and therefore, a higher child support obligation than the other parent under an equal time-sharing child support calculation (Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET). If the parent paying monthly basic child support in Line 23 is different from the parent paying child support under an equal time-sharing arrangement in Line 24, **add** Lines 23 and 24.

- Line 26(C): Divide Line 25 by 40 overnights (the difference in the number between 143 overnights of extensive time-sharing and 183 overnights of equal time-sharing) to calculate the Adjustment Rate.
- Line 27(C): Enter the number of overnights in excess of 143 (e.g. for 160 overnights of time-sharing per year, enter “17” on Line 27).
- Line 28(C): Multiply the Adjustment Rate (Line 26) by the number of overnights over 143 (Line 27) to obtain the CREDIT FOR OVERNIGHTS EXCEEDING 143 per year.
- Line 29(C): Subtract Line 28 from Line 23 to adjust monthly support (from Line 23) for the additional overnights. The total on Line 29 is the monthly support to be paid under extensive time-sharing, rounded to the nearest dollar. Also enter this monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (see §II.B.1.d.).

- c. **SPLIT CUSTODY CALCULATION:** If the two parents “split” custody of their children, with Parent (A) having sole physical custody of one or more of the children and Parent (B) having sole physical custody of the remaining children, use the Split Custody Calculation regarding the children in each individual household (see §V.H.6.). To avoid unnecessary transfers of funds, the amounts payable by each parent to the other shall be offset with a net amount to be paid by the parent having the greater child support obligation.

Designate the number of children with Parent (A) and the number of children with Parent (B).

- Line 30(A): Enter Parent (A)’s support obligation as listed on Line 17(A) of the CSG WORKSHEET.
- Line 30(B): Enter Parent (B)’s support obligation as listed on Line 17(B) of the CSG WORKSHEET.
- Line 31(C): Enter the total number of children in this case as listed on Line 4 of the CSG WORKSHEET.
- Line 32(A): Divide Parent (A)’s support obligation in Line 30(A) by the number of children listed in Line 31.

- Line 32(B): Divide Parent (B)'s support obligation in Line 30(B) by the number of children listed in Line 31.
- Line 33(A): Enter the number of children with Parent (B).
- Line 33(B): Enter the number of children with Parent (A).
- Line 34(A): Multiply Parent (A)'s support per child from Line 32(A) by the number of children with Parent (B) in Line 33(A).
- Line 34(B): Multiply Parent (B)'s support per child from Line 32(B) by the number of children with Parent (A) in Line 33(B).
- Line 35: Subtract the smaller amount in Line 34 from the larger amount. Enter the difference in the column of the parent with the larger amount on Line 34 to calculate the amount of child support that one parent needs to pay the other parent in a split custody arrangement. Also enter the monthly child support amount in the Summary of Child Support Payments on the EXTENSIVE TIME-SHARING WORKSHEET (see §II.B.1.d.)

d. SUMMARY OF CHILD SUPPORT PAYMENTS: Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

2. EXCEPTIONAL CIRCUMSTANCES FORM. If exceptional circumstances exist, then enter an "X" in front of "EXCEPTIONAL CIRCUMSTANCES FORM attached" on the CSG WORKSHEET and complete the EXCEPTIONAL CIRCUMSTANCES FORM. The calculation of child support using the EXCEPTIONAL CIRCUMSTANCES FORM (Appendix A-3) is described below. An automated form is available at the Judiciary's website (<http://www.courts.state.hi.us>).

a. GENERAL CONSIDERATIONS

- i. Presumptive Child Support Amount. For the reasons stated in the Introduction to these Guidelines, the Court, CSEA, or OCSH, must order the amount of child support as calculated by the CSG WORKSHEET and/or EXTENSIVE TIME-SHARING WORKSHEET, unless there are exceptional circumstances that warrant a deviation.⁶

- ii. Burden of Proof for Exceptional Circumstances. The party requesting a deviation from the presumptive child support amount has the burden of proving that exceptional circumstances exist and that the circumstances warrant a departure from the child support as calculated by the worksheets. The EXCEPTIONAL CIRCUMSTANCES FORM should be attached whenever a party is making a request to deviate.
- iii. Determination on a Case-by-Case Basis. The Court, CSEA, or OCSH shall determine whether exceptional circumstances exist on a case-by-case basis. The Court, CSEA, and OCSH have the discretion to determine to what extent exceptional circumstances, if found, will impact the presumptive child support amount.
- iv. Required Findings. Whenever there is a deviation from the amount shown on the worksheets, the Court, CSEA, or OCSH shall make oral findings of fact on the record or shall prepare written findings of fact that the application of the Guidelines in that case would be unjust or inappropriate. Such findings shall (1) state the presumptive amount of support that would have been required under the Guidelines, (2) explain why the presumptive amount is unjust or inappropriate to justify why the order varies from the Guidelines, and (3) state that the Court, CSEA, or OCSH has considered the best interests of the child before varying from the presumptive amount.⁷

b. EXAMPLES OF POSSIBLE EXCEPTIONAL CIRCUMSTANCES include (without limitation) the following:

- i. Child Support Exceeds 70% of Net Income. When child support is greater than 70% of the obligor's net income (as set forth in the Table of Net Incomes) (Appendix B), there may be an exceptional circumstance.
- ii. Support of Additional Children. When a Payor is supporting children in addition to the subject children (see §V.E.2.), there may be an exceptional circumstance. The Payor bears the burden of proving the total number of additional children (see §V.E.1.) claimed for this exceptional circumstance.
 - aa. In addition to the subject children, the Court, CSEA, or OCSH may consider the additional following children:

- Any child the Payor is required to support by statute, Court or administrative order (see §V.E.1.); and/or
 - Any child actually being supported by the Payor (e.g., providing food, shelter, clothing, utilities and/or transportation) and whom the Payor is also required to support.⁸
- bb. Under this exceptional circumstance, the child support for the subject children may be set at the higher of the following:
- The amount obtained by dividing the Payor’s net income by the total number of children eligible for consideration (see EXCEPTIONAL CIRCUMSTANCES WORKSHEET); or
 - \$91 per child.
- iii. Extraordinary Needs of Children/Other Parent. When the subject children have, or a parent has, extraordinary needs (e.g., special educational and/or housing needs for a physically or emotionally disabled child), there may be an exceptional circumstance.
- iv. Other Payments for Children/Other Parent. When payments made by the Payor to or for the benefit of the subject children, or the other parent, are obligated to be made by law or by Court or administrative order, including but not limited to, payment for extraordinary medical needs, there may be an exceptional circumstance warranting a deviation [upward or downward] in child support.
- v. Support Exceeding Needs of Children. When the amount of child support as calculated by the worksheets for the subject children exceeds the reasonable needs of the children based on the children’s appropriate standard of living, there may be an exceptional circumstance.⁹ The appropriate standard of living for the children must take into account the current financial situation of both parents.¹⁰
- vi. Inability to Earn Income. When a Payor has a net income of zero on the Table of Incomes (e.g., disabled, incapacitated, incarcerated, or involuntarily unemployed), there may be an exceptional circumstance. Based on the circumstances of the case, the Court, CSEA, or OCSH may order no child support.

- vii. Payment of Financial Obligations That Would Normally be Covered Within Child Support. When the parents are not economically separated, there may be an exceptional circumstance. The Guidelines assume that the parents have no shared financial obligations. In some situations, such as pending divorce cases, a parent may be paying for obligations that would normally be covered by child support. These may include lodging, utilities, transportation, insurance, and educational expenses that one parent pays in whole or in part. The allocation of these payments may warrant a deviation.
- viii. Adult Children. See §III.A.2.c.
- ix. Private Education Expenses (PEX). When the child is in private school, there may be an exceptional circumstance (see §V.R.).¹¹
- x. Agreement for Higher or Lesser Amount. The parties' agreement to pay more or less than what is calculated using the worksheet may be an exceptional circumstance.¹²
- xi. Other Exceptional Circumstances. The Court, CSEA, and OCSH have the discretion to find other exceptional circumstances.

c. EXAMPLES OF WHERE NO EXCEPTIONAL CIRCUMSTANCES EXIST include (without limitation) the following:

- i. Remarriage and Step-Children. The remarriage of a Payor to an individual who has a child from another relationship is not an exceptional circumstance.¹³
- ii. Visitation Expenses. The need to pay transportation expenses relating to visitation is not an exceptional circumstance.¹⁴
- iii. Heavy Debt. Ordinarily, the existence of heavy debt is not an exceptional circumstance.¹⁵

d. SUMMARY OF CHILD SUPPORT PAYMENTS. Check the boxes to show which parent will pay child support to the other. Enter the amount of child support per child per month and the amount of total child support to be paid per month. Check the boxes to show which parent is responsible for the payment of child care and health insurance costs.

- 3. NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET.** If a parent receives non-taxable income, non-taxable alimony/spousal support, and/or self-employed income, then a parent should use the NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4). A parent using the NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET should leave Lines 1a. (A) and 1a. (B) blank, unless a parent also receives taxable income (e.g., W-2 income). A fully automated NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET is available at the Judiciary’s website (<http://www.courts.state.hi.us>).
- a. NON-TAXABLE INCOME.** If a parent receives income not subject to tax, including but not limited to, non-taxable alimony/spousal support, Veterans Affairs disability compensation, disability insurance payments, military benefits, etc., then a parent should use the NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4).
- i. Alimony/Spousal Support.** If a parent pays the other parent non-taxable alimony/spousal support, the paying parent should enter the amount as a (1) negative number on Line 1b. (A) or Line 1b. (B) so that it is deducted from any stated “Monthly Gross Income,” or (2) deduct the non-taxable alimony/spousal support from any non-taxable income or net self-employed income before stating the total amount on Line 1b. (A) or Line 1b. (B). The parent who receives non-taxable alimony/spousal support from the other parent should enter the amount as a positive number on Line 1b. (A) or Line 1b. (B) if s/he receives taxable income.¹⁶
- b. NET SELF-EMPLOYED INCOME.** If a parent receives self-employed income, then a parent should use the NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4). Child support is calculated using a parent’s monthly net self-employed income not gross income (see §III.D. below). To calculate a parent’s monthly net self-employed income, use the manual calculation in §III.D. below, or the fully automated SELF-EMPLOYED CALCULATION WORKSHEET (Appendix A-5) (see §II.B.4. below). Upon calculating a parent’s monthly net self-employed income, the self-employed parent should enter the amount as “Monthly Net Self-Employment Income” on Line 1c. (A) or Line 1c. (B) accordingly.
- 4. SELF-EMPLOYED CALCULATION WORKSHEET.** If a parent receives self-employed income, then in addition to using the NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4), a parent should also attach the manual calculation of monthly net self-employed income

pursuant to §III.D., or attach the SELF-EMPLOYED CALCULATION WORKSHEET (Appendix A-5), and enter an “X” in front of “SELF-EMPLOYED CALCULATION WORKSHEET attached” on the CSG WORKSHEET.

III. OTHER CHILD SUPPORT CONSIDERATIONS

A. ADULT CHILDREN

- 1. GENERAL CONSIDERATIONS.** Before or after the children reach the age of majority, the Court may establish, modify,¹⁷ and enforce an order for the support, maintenance, and education of adult children.¹⁸ CSEA and OCSH may only order support before the age of majority. After the children reach the age of majority, CSEA or OCSH may only modify or enforce an existing child support order, but not establish one.¹⁹

- 2. EDUCATION/VOCATIONAL TRAINING CONSIDERATIONS.** The goal of support past the age of majority is to help an unmarried adult child of the parties become educated or trained for gainful employment. Child support generally terminates for an adult child before or at the age of 23, but the issue of when child support terminates for an adult child should be decided on a case-by-case basis.²⁰
 - a. The Court, CSEA, or OCSH may order support for adult children who are enrolled full-time (or have been accepted into and plan to attend full-time) at an accredited school, community college, college or university to obtain an undergraduate or combined/dual/joint/ concurrent degree, or vocational or trade school.²¹
 - b. If the Court, CSEA, or OCSH orders support for adult children, then the Court, CSEA, or OCSH must order the amount as calculated by the worksheets, unless there are exceptional circumstances that warrant a deviation.²²
 - c. The Court, CSEA, or OCSH may consider both parents’ incomes and resources, and adult children's reasonable expenses, income, and resources,²³ in determining whether there are exceptional circumstances that warrant a deviation.²⁴
 - d. CSEA will only enforce a child support order under this section if the adult child has continuously been enrolled in full-time post-high school education.²⁵

3. **DISABILITY CONSIDERATIONS**

Before or after an incompetent or disabled child reaches the age of majority, the Court may establish, modify, and enforce an order for the support, maintenance, and education of an incompetent or disabled child.²⁶ CSEA and OCSH may only establish, modify and enforce an order of support before the age of majority. After an incompetent or disabled child reaches the age of majority, CSEA or OCSH may only modify or enforce an existing child support order, but not establish one.²⁷ The order may be issued regardless of whether the incompetent or disabled child is in high school or presently enrolled as a full-time or part-time student in school or has been accepted into and plans to attend as a full-time or part-time student for the next semester at a post-high school, college or vocational institution.²⁸

4. **POST-9/11 GI-BILL BENEFITS CONSIDERATIONS**

The Court, CSEA, or OCSH has the discretion to consider Post-9/11 GI-Bill Benefits in calculating support.

B. SOCIAL SECURITY

1. **GENERAL.** A parent may receive Social Security benefits as a result of that parent's retirement or disability. The parent receiving Social Security benefits may also apply for benefits on behalf of his or her children based on that parent's retirement or disability. Social Security benefits [except Supplemental Security Income (SSI)] are included as gross income and may be credited against child support depending on whose retirement or disability generates the benefit and who actually receives the benefit.

2. **INCOME AND CREDIT CONSIDERATIONS**

a. **BENEFITS RECEIVED BY A PARENT FOR HIS OR HER RETIREMENT OR DISABILITY.** Social Security benefits received by a parent for his or her retirement or disability (except Supplemental Security Income (SSI)) shall be included in the retired or disabled parent's gross income for the purpose of calculating child support (see §V.J.1.k.).

b. **BENEFITS FOR CHILDREN DUE TO A PARENT'S RETIREMENT OR DISABILITY.** Social Security dependency benefits for the subject children due to a parent's retirement or disability shall also be included in the retired or disabled parent's gross income for the purpose of calculating child support.

- c. **CREDITS FOR CHILDREN'S BENEFITS DUE TO A PARENT'S RETIREMENT OR DISABILITY.** The actual amount of the dependency benefit described in paragraph 2.b. above may be a credit against the retired or disabled parent's child support obligation if the benefit is paid to the other parent or a third party legally authorized to receive benefits for the children. The credit can only be used to pay for child support owed during the period that the Social Security dependency benefit was paid.²⁹
- d. **DEPENDENCY BENEFITS IN EXCESS OF CHILD SUPPORT.** The amount of the dependency benefit in excess of a child support obligation will be considered a gift to the children involved.³⁰
- e. **BENEFITS RECEIVED DUE TO THE SUBJECT CHILDREN'S DISABILITY.** Social Security benefits received for the subject minor children due to the subject children's disability, such as SSI, should not be credited against either parent's child support obligation. The benefit received for the minor children shall not be included as gross income to either parent.

C. **HEALTH INSURANCE AND CASH MEDICAL SUPPORT**

- 1. **RESPONSIBILITY TO PROVIDE MEDICAL SUPPORT.** The parents' responsibility to provide for the medical support of their children must be addressed in every order for support.³¹ Either parent, or both, may be ordered to provide for the medical support needs of their children.
- 2. **ORDER MUST PROVIDE FOR HEALTH INSURANCE.** An order for either parent to provide private or public health insurance and/or cash medical support for the subject children must be issued.
- 3. **REASONABLE COST OF HEALTH INSURANCE.** The cost of private health insurance is considered reasonable if the amount does not exceed ten percent (10%) of the net income of the parent responsible for providing the private health insurance coverage, as determined by the Table of Incomes (Appendix B). In determining whether it exceeds ten percent (10%), the cost of private health insurance is the amount that a parent pays monthly for the children's coverage over and above the cost of single person coverage or the cost to add the children to an existing plan with other family members.
- 4. **ACCESSIBILITY OF MEDICAL CARE.** In addition to the cost, private health insurance is considered accessible if the medical care provider is located:
 - a. on the same island as the subject children for the islands of Kaua'i, Lana'i, Mau'i, Moloka'i, Ni'ihau, and O'ahu, or

- b. within 30 miles or 30 minutes from the primary residence of the children for the Island of Hawai‘i or any location outside the State.

However, the Courts, CSEA, and OCSH may consider other factors relevant to the accessibility of medical care to the children.

- 5. **CASH MEDICAL PAYMENT.** Where private health insurance is not available to either parent, is not reasonable in cost, or is not accessible to the children, one parent may be ordered to make cash medical support payments of ten percent (10%) of the parent’s net income as determined by the Table of Incomes (Appendix B). The parent who will be ordered to pay child support is usually the one who will be ordered to make cash medical support payments. The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 (for the parent who pays) of the CSG WORKSHEET. The Court, CSEA, or OCSH may find exceptional circumstances that warrant a deviation.
- 6. **COST IN EXCESS OF 10% NET INCOME.** If determined to be in the children’s best interest, the Court, CSEA, or OCSH may order a parent to provide private health insurance for the subject children in excess of ten percent (10%) of the parent’s net income. If this occurs, the Court, CSEA, or OCSH may also determine whether it is in the best interest of the children to enter an order for the parent not providing private health insurance to make cash medical support payments in an amount up to ten percent (10%) of the parent’s net income as determined by the Table of Incomes (Appendix B).

D. SELF-EMPLOYED INDIVIDUALS

- 1. **SELF-EMPLOYED** individuals may calculate Monthly Net Income by either (1) using the automated version of the SELF-EMPLOYED CALCULATION WORKSHEET (Appendix A-5) or, (2) if there is no eligible qualified business income deduction as defined in Internal Revenue Code Section 199A,³² by using the manual steps below.³³ Self-employed individuals must report gross income minus ordinary, necessary and reasonable business/operating expenses, and may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset),³⁴ minus one-half of self-employment taxes (refer to tax returns). The Court, CSEA, or OCSH may determine what (if any) depreciation may be subtracted.³⁵

- a. STEP ONE

Add the gross monthly earned income from all sources.

Deduct any allowable ordinary and necessary expenses (see §III.D.1. above).

Calculate net self-employment income (gross less allowed expenses).

Multiply the net self-employment income by 92.35% (.9235) to calculate the amount subject to Self-Employment Tax.

Calculate the self-employment tax on 92.35% of net self-employment income, 15.3% on net earned income up to \$12,250 per month, and 2.9% on net earned income above that amount.

b. STEP TWO

Use the net self-employment income as calculated above.

Add all other remaining non-earned income for Total Income Subject to Tax.

Deduct one-half ($\frac{1}{2}$) of the Self-Employment Tax.

Calculate State and Federal Taxes on the result. State and Federal taxes are calculated using the Hawai'i and Federal rates initially in effect as of January 1, 2022 calculated on a monthly basis:

- i. HAWAII STATE TAX
 - For incomes up to but not over \$14,583; \$969 plus 9.00% (.09) multiplied by the excess of income over \$12,500
 - For incomes over \$14,583 but not over \$16,667; \$1,157 plus 10.00% (.10) multiplied by the excess income over \$14,583
 - For incomes over \$16,667; \$1,365 plus 11.00% (.11) multiplied by the excess income over \$16,667
- ii. FEDERAL TAX
 - For incomes up to but not over \$14,171, multiply it by 24% (.24) then subtract \$1,267.79
 - For incomes over \$14,171 but not over \$17,996, multiply it by 32% (.32) then subtract \$1,647
 - For incomes over \$17,996, but not over \$44,992, multiply it by 35% (.35) then subtract \$2,187
 - For incomes over \$44,992, multiply it by 37% (.37) then subtract \$3,087

c. STEP THREE

Use the Total Income Subject To Tax from Step 2.

Subtract

Self-Employment Tax

State Income Tax

Federal Income Tax

Self-Support of \$1,693.00 (after tax poverty level self-support in Hawai'i)

The result is the Monthly Net Income to be inputted on Line 1c. of the NON-TAXABLE & SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4).

2. **SOLA INCOME** is total monthly gross income (see §V.J.1.) less ordinary & necessary monthly expenses (see §III.D.1.) less \$1,303.00.

IV. MODIFYING CHILD SUPPORT

A. GENERAL CONSIDERATIONS. A request for suspension, termination, or modification of child support may be filed either with the Court or CSEA.³⁶ Child support may increase even when the request is for a decrease, and it may decrease even when the request is for an increase.³⁷ The most current Guidelines shall be used to calculate the modified child support obligation.³⁸

B. REQUEST TO REVIEW AND MODIFY.

1. If a child support order is three (3) years old or more, then a party may request a review and adjustment of the existing support order, even without a material change in circumstances.³⁹
2. If a child support order is less than three (3) years old, then a party may request a review and adjustment and must demonstrate that there has been a substantial and material change in circumstance for the order to be modified.⁴⁰ Examples include, but are not limited to, a change in income, a change in child custody, a change in the number of children eligible for child support, a change in health care needs,⁴¹ or a change in health insurance coverage expenses.⁴²
3. A material change in circumstances will be presumed if support as calculated pursuant to the Guidelines is either ten percent (10%) more or less than the support amount in the existing support order.⁴³ However, the presumption is not necessarily determinative of whether a child support modification will be ultimately ordered or at what amount.⁴⁴
4. A modification of child support may be warranted when the Guidelines are replaced or modified.⁴⁵

V. TERMS AND DEFINITIONS

- A. ALLOCATION OF AWARD PER CHILD** shall be done by dividing child support equally per child within the pending case or hearing. For example, if child support for three (3) children is \$300 per month, the award of child support is \$100 per month per child for a total of \$300.
- B. ASSETS FOR PAYMENT OF SUPPORT** may be applied when a parent has inadequate income to meet his or her child support obligation. If the parent owns assets, he or she may be required to convert all or some portion of said assets to cash for payment of support.
- C. BASE PRIMARY SUPPORT** is the minimum amount of child support needed to provide for the children's basic living needs in the State of Hawai'i. The Base Primary Support amount is reflected on Line 4 of the CSG WORKSHEET. This amount is \$455, which is the monthly difference between a two and one person household according to the 2022 Federal Poverty Guidelines.
- D. CHILD CARE EXPENSES** are those actually paid and are needed to allow the parents to work or attend vocational education or training. Child care expenses reflected in the CSG WORKSHEET should be reasonable considering the financial circumstances of the parents, should not exceed the level required to provide reasonable care for the children, and should be included only if the custodial parent is employed or attending vocational education or training. The CHILD CARE EXPENSES are reflected on Lines 5 and 15 of the CSG WORKSHEET.
- E. CHILDREN:**
- 1. ADDITIONAL CHILDREN** means children for whom a duty of support is required by statute⁴⁶ or court order.
 - 2. SUBJECT CHILDREN** means the children of the parents for whom child support is being calculated in the pending case or hearing.
 - 3. CHILD** as used in these Guidelines also means children, and children as used in these Guidelines also means one child, if applicable.
- F. CHILD SUPPORT CALCULATION** is the Primary Child Support Need and the SOLA support that would be available and used by the parents on behalf of the children if the parents had remained in one household. The total Child Support Calculation is reflected on Line 13 of the CSG WORKSHEET.
- G. CHILD SUPPORT NEED** covers minimum monthly needs and costs above the cost of the parent to meet his or her own housing, food and other minimum essential needs. Minimum child support needs also include the cost of health insurance and child care

expenses. The minimum child support needs are calculated on lines 4-7 of the CSG WORKSHEET.

H. CUSTODY (for calculating child support):

1. **EQUAL TIME-SHARING** means that each parent has the children approximately 183 overnights per year.⁴⁷ When there is equal timesharing for child support purposes, child support is determined by Line 21 of the EXTENSIVE TIME-SHARING WORKSHEET.
2. **EXTENSIVE TIME-SHARING** means that a parent has the children more than 143 overnights, but less than 183 overnights, per year. When there is extensive time-sharing for child support purposes, child support is determined by Line 29 of the EXTENSIVE TIME-SHARING WORKSHEET.
3. **JOINT PHYSICAL CUSTODY** is statutorily defined in Hawai‘i as: “physical custody . . . shared by the parents . . . in such a way as to assure the child or children of frequent, continuing, and meaningful contact with both parents . . .”⁴⁸ Under the Guidelines, child support is based on the number of overnights per year. Except for the terms in this Section, child support is not based on the label given to the time-sharing arrangement.
4. **PHYSICAL CUSTODY** to one parent (sometimes referred to as the “custodial parent”) for child support purposes is based on the number of overnights that the children spend with a parent.
5. **SOLE PHYSICAL CUSTODY** to one parent, for child support purposes, means that the other parent has 143 or fewer overnights per year.
6. **SPLIT CUSTODY** means that one parent has sole physical custody of one or more of the children and the other parent has sole physical custody of the remaining child or children. When there is split custody for child support purposes, child support is determined by Line 35 of the EXTENSIVE TIME-SHARING WORKSHEET.

I. HEALTH INSURANCE: See “Medical” at §V.L.

J. INCOME:

1. **GROSS INCOME** is income from all sources, including but not limited to:
 - a. Employment salaries and wages, tips, commissions, bonuses, profit sharing, deferred compensation, severance pay, and stock options;
 - b. Income from overtime and additional jobs;
 - c. Spousal support received (see II.B.3.a. above);
 - d. Investment income, such as interest, tax exempt interest, dividend income, and capital gain income;

- e. Rental income (gross income less directly related reasonable expenses⁴⁹);
- f. Income that is exempt from, or subject to lower, Federal and/or State taxes;⁵⁰
- g. Business income from closely held entities including corporations, S corporations, LLC, LLP, and/or partnerships (see II.B.3.b. and II.B.4. above);⁵¹
- h. Pension income;
- i. Trust and/or estate income;
- j. Annuity income;
- k. Social Security benefits received by the parent but not Supplemental Security Income (see §III.B.);
- l. Veteran Affairs' benefits received (see II.B.3.a.i. above);
- m. Military base and special pay and allowances, such as basic allowance for housing (BAH), basic allowance for subsistence (BAS), hazardous duty pay, cost-of-living allowance (COLA), selective reenlistment bonus (SRB), retired/retainer pay, reserve pay, etc.;
- n. National Guard and Reserve drill pay;
- o. Locality pay;
- p. Benefits received in place of earned income, such as workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits;
- q. Monetary gifts⁵², lottery and gambling winnings;
- r. Income from contractual agreements;
- s. Income from self-employment or ownership in a business enterprise regardless of the format of tax reporting;
- t. Fringe benefits, such as use of company car, free housing and reimbursed expenses which reduce personal living expenses; and
- u. Other income.

2. GROSS INCOME excludes:

- a. Spousal support paid;
- b. Temporary Assistance to Needy Families (TANF);
- c. Supplemental Security Income (SSI);
- d. Food Stamps and Supplemental Nutrition Assistance Program (SNAP);
- e. Section 8 Housing Allowances;
- f. General Assistance Grants;
- g. Pell Grants and benefits received from the Jobs Training Partnership Act;
- h. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC); and
- i. Adoption assistance payments.

3. **IMPUTED INCOME** means treating a parent’s income as if it is more than what he or she is actually earning. Imputed income may be used in limited circumstances after calculating child support based upon a parent’s actual monthly gross income.⁵³ Imputed income is the exception, not the rule.

The Court, CSEA, or OCSH may impute income when a parent is not employed full-time or is employed below full earning capacity. Incarceration shall not be considered voluntary unemployment in establishing or modifying an order of support.⁵⁴ For every case in which a parent’s income is imputed, the Court, CSEA, or OCSH shall make findings of fact determining:

- a. whether a parent is employed below full earning capacity;⁵⁵
- b. the reasons for the limited employment and record of seeking work;
- c. the factors that must be utilized in the determination of the amount of the imputed income – e.g., the parent’s employment and earnings history, job skills, criminal record and other employment barriers, and reasonable work aspirations;⁵⁶ income capacity in the local job market; the reasonable needs of the children;⁵⁷ the availability of employers willing to hire the parent; the prevailing earnings level in the local community;
- d. the parent’s other specific circumstances,⁵⁸ including but not limited to the parent’s assets, residence, education, literacy, age, and health;⁵⁹ and
- e. if any parent (with a school age child or children in school), who is mentally and physically able to work, remains at home and does not work.⁶⁰

4. **NET INCOME** is calculated by deducting from gross income (i) 2022 State and Federal taxes and 2022 FICA taxes, in effect on January 1, 2022, for a single taxpayer claiming one exemption, and (ii) the self-support reserve amount (see §V.U.). Net Income is **not** actual disposable income or take-home pay. The taxes used in this calculation are not necessarily the actual taxes paid by the parent.

6. **STANDARD OF LIVING ADJUSTMENT (SOLA) INCOME** is gross income minus \$1,303, based on the 2022 Federal poverty guidelines for minimum food, clothing, shelter, and other essential needs of the parent.

7. **TABLE OF INCOMES** lists the monthly Gross Income, Net Income, and Standard of Living Adjustment (SOLA) Income. It also calculates 70% of Net Income.

- K. **MAXIMUM CHILD SUPPORT** means that the Total Support Obligation for a parent in Line 14 of the CSG WORKSHEET generally should not exceed that parent’s Monthly Net Income on Line 2 of the CSG WORKSHEET, if the Monthly Net Income exceeds \$91 per child.

L. MEDICAL:

- 1. HEALTH INSURANCE EXPENSE** is the amount paid to an insurance company or deducted from pay for health insurance coverage (medical, dental, vision, drug, etc.) (see §III.C.). The Monthly Health Insurance Expense for Line 6 and 16 of the CSG WORKSHEET (for the parent who pays), is the amount that a parent pays monthly for the subject children’s coverage over and above the cost of single person coverage or the cost to add those children to an existing plan with other family members.
- 2. CASH MEDICAL** is the amount one parent may be ordered to pay. Where private health insurance is not available to either parent, is not reasonable in cost, or is not accessible to the children, one parent may be ordered to make cash medical support payments of ten percent (10%) of the parent’s net income as determined by the Table of Incomes (Appendix B). The cash medical support amount must be ordered separately from the calculated child support amount and shall be included on Line 6 and on Line 16 of the CSG WORKSHEET (for the parent who pays) (see §III.C.).

M. MINIMUM CHILD SUPPORT is \$91 per month per child. However, exceptional circumstances may apply (see §II.B.2.), including the use of the EQUAL TIME-SHARING calculation that may result in a lower than minimum child support amount (see §II.B.1.a.).

N. MONTHLY AMOUNTS shall be used to present all information to the Court, CSEA, or OCSH. For example, where a parent receives weekly income, multiply the weekly amount by 52 pay periods and divide by 12 months to arrive at a correct monthly amount. Where a parent receives income twice a month (such as on the 1st and 15th of the month) multiply the semimonthly amount by 2 to arrive at a correct monthly amount. Where a parent receives income every two weeks (such as every other Friday) multiply the biweekly amount by 26 pay periods per year and divide by 12 months to arrive at a correct monthly amount.

O. OBLIGOR is the parent who makes a child support payment to the other parent. An “Obligor” is the same as a “Payor.”

P. PARENT as used in these Guidelines means any person with a legal obligation of support to a minor or adult child.

Q. PAYOR is the person who makes a child support payment to the other parent. A “Payor” is the same as an “Obligor.”

R. PRIVATE EDUCATION EXPENSES (PEX) is the cost to attend a private school. PEX includes tuition, books, and required school fees.⁶¹ PEX starts at Kindergarten and continues through graduation from high school. PEX does not include pre-Kindergarten

educational expenses unless the pre-Kindergarten program is part of the normal acceptance pattern of the same school's K-12 program. PEX includes academic summer school classes. PEX does not include non-academic or childcare programs.

- S. PRIMARY CHILD SUPPORT NEED** means the minimum amount of child support needed to provide for the children's basic living needs in Hawai'i (also called "Base Primary Support") plus expenses for child care and health insurance. The Primary Child Support Need is reflected on Line 7 of the CSG WORKSHEET.
- T. RECIPIENT** is the person who receives a child support payment.
- U. SELF-SUPPORT RESERVE** is an additional amount of \$1,693 deducted from a parent's net income for after-tax poverty level self-support. The amount of \$1,693 is calculated by taking the 2022 Federal poverty guidelines figure for a single individual of \$1,302.50 each month, and applying a multiplier of 130% (which is the same multiplier applied for Department of Human Services food stamps eligibility).
- V. STANDARD OF LIVING ADJUSTMENT (SOLA)** is the amount allocated for the child to share in the parents' income above the parents' basic needs so that the child can appropriately benefit from the parents' higher standard of living. The SOLA amount is calculated on lines 8-12 of the CSG WORKSHEET.

¹ Hawai'i Revised Statutes ("HRS") §§571-52.5, 576D-7, 576E-15, 580-47(a); Rule 304, Hawai'i Rules of Evidence. CSEA is not affiliated with the Court and uses an administrative process where CSEA and hearings officers of the OCSH issue decisions relating to child support. The Court, CSEA and OCSH have concurrent jurisdiction over matters concerning child support.

² HRS §577-7(a).

³ See HRS §§571-52.5, 576D, 576E, and 580-11.

⁴ See HRS §576D-7(c). The review of the 2024 Guidelines began in late 2021, and concluded in 2023. The next review of the Guidelines will be in 2026.

⁵ HRS §577-7(a). The original Hawai'i Child Support Guidelines provided for a SOLA adjustment to the guidelines calculation of 12% for a first child, 6% for a second child and 4% for a third and any subsequent children. The 1998 Child Support Guidelines Committee changed the SOLA adjustments to 10% for each for first, second, and third children with a 30% maximum SOLA. The committee did this in acknowledgment of the fact that there are many fixed expenses (rent, electricity, water, transportation) that later born children share at no additional expense to the family, and for simplicity's sake.

⁶ HRS §571-52.5; 45 CFR §302.56(g).

⁷ 45 CFR §302.56(g).

⁸ See *CSEA v. Doe*, 104 Hawai'i 449, 91 P.3d 1092 (App. 2004).

⁹ See *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002) (citing *Richardson v. Richardson*, 8 Haw.App. 446, 808 P.2d 1279 (1991)); *CSEA v. Doe*, 98 Hawai'i 58, 41 P.3d 720 (App. 2001) (citing *Nabarrete v. Nabarrete*, 86

Hawai'i 368, 949 P.2d 208 (App. 1997)).

¹⁰ *CSEA v. Doe*, 98 Hawai'i 58, 41 P.3d 720 (App. 2001); *Matsunaga v. Matsunaga*, 99 Hawai'i 157, 53 P.3d 296 (App. 2002); *Wong v. Dey*, 126 Hawai'i 265, 269 P.3d 800 (App. 2012).

¹¹ *See Mark v. Mark*, 9 Haw.App. 184, 828 P.2d 1291 (1992); *Wong v. Dey*, 126 Hawai'i 265, 269 P.3d 800 (App. 2012).

¹² *Ching v. Ching*, 7 Haw.App. 221, 751 P.2d 93 (1988); *Napoleon v. Napoleon*, 59 Haw. 619, 585 P.2d 1270 (1978). When analyzing the best interests of the child, the Court, CSEA, or OCSH should consider whether the Court has made a finding of family violence when ordering downward deviations from the presumptive Guidelines amount.

¹³ *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).

¹⁴ *See Dring v. Dring*, 87 Haw. 369, 956 P.2d 1301 (App. 1998); *Tomas v. Tomas*, 7 Haw.App. 345, 764 P.2d 1250 (1988).

¹⁵ *See CSEA v. Mazzone*, 88 Hawai'i 456, 967 P.2d 653 (App. 1998).

¹⁶ Under HRS § 580-47(a)(2), the court can order one party to provide for the support of the other party. The payment may be called spousal support, spousal maintenance, or alimony. For tax purposes, spousal support paid under orders made before January 1, 2019, may be deducted from the payor's income and included in the recipient's income, but because of changes made by The Tax Cuts and Jobs Act (TCJA), spousal support paid under orders made after January 1, 2019, cannot be deducted from the payor's income and cannot be included in the recipient's income.

When calculating child support, which involves a transfer of wealth between the parties, spousal support is always deducted from the payor's income and always included in the recipient's income. Because Line 1 of the CSG WORKSHEET uses monthly gross income from all sources (pre-tax income) to calculate Line 2, the monthly net from the Table of Incomes, if the spousal support received is not taxed, it must be tax-adjusted to the appropriate pre-tax amount and then added to the party's other pre-tax income before entering the sum on Line 1 of the recipient. No tax-adjustment needs to be done to the amount subtracted from the income of the payor's gross income.

For example, under an order made after January 1, 2019, if (a) Parent A's monthly gross income from all sources is \$5,000, (b) Parent B's monthly gross income from all sources is \$3,000, (c) Parent A must pay \$500 per month in spousal support to Parent B, and (d) Parent's B's tax rate is 20%, then to make all the income received by Parent B pre-tax, the spousal support must be tax-adjusted by 20% (to \$600) and added to Parent B's other monthly gross income. In this example, Parent A's monthly gross income on the CSG WORKSHEET would be \$4,500 and Parent B's monthly gross income would be \$3,600.

Other non-taxed benefits are not tax-adjusted when calculating child support because they do not involve a transfer of wealth between the parties.

Parents may also use the fully automated NON-TAXABLE & NET SELF-EMPLOYED INCOME WORKSHEET (Appendix A-4) if a party receives spousal support. *See also* II.B.3.a.i.

¹⁷ *See* Hawai'i Family Court Rule 54.2(b) (1) (where a party seeks to modify or terminate existing orders relating to support of an adult child the motion or pleading shall be served on the adult child in addition to the adverse party); *see also* Hawaii Family Court Rule 54.2(b) (2) (a proposed stipulation seeking to modify or terminate existing orders relating to support of an adult child shall not be approved unless the adult child also approves the stipulation or a declaration is provided by either party that the child is no longer dependent for education and the child's whereabouts are unknown or a hearing is held).

¹⁸ HRS §580-47(a) and §584-15(e); *Jaylo v. Jaylo*, 125 Hawai'i 369, 262 P.3d 245 (2011).

¹⁹ HAR §5-31-3(b).

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- ²⁰ The exclusion of adult children in post-graduate programs from receiving child support does not retroactively apply to orders issued before the effective date of the 2024 CSGs.
- ²¹ HRS §§580-47(a) and 584-15(e); *Jaylo v. Jaylo*, 125 Hawai‘i 369, 262 P.3d 245 (2011).
- ²² *Matsunaga v. Matsunaga*, 99 Hawai‘i 157, 53 P.3d 296 (App. 2002); *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).
- ²³ *Nabarrete v. Nabarrete*, 86 Hawai‘i 368, 949 P.2d 208 (App. 1997).
- ²⁴ HRS §§571-52.5; *Matsunaga v. Matsunaga*, 99 Hawai‘i 157, 53 P.3d 296 (App. 2002); *Mack v. Mack*, 7 Haw.App. 171, 749 P.2d 478 (1988).
- ²⁵ HAR §5-31-43.
- ²⁶ HRS §§580-47(a) and §584-15(e); *Jaylo v. Jaylo*, 125 Hawai‘i 369, 262 P.3d 245 (2011).
- ²⁷ HAR §5-31-3(b).
- ²⁸ HRS §§580-47(a) and 584-15(e); *Jaylo v. Jaylo*, 125 Hawai‘i 369, 262 P.3d 245 (2011).
- ²⁹ *CSEA v. Doe*, 92 Hawai‘i 276, 990 P.2d 1158 (App. 1999); *Clark v. Clark*, 110 Hawai‘i 459, 134 P.3d 625 (App. 2006).
- ³⁰ *CSEA v. Doe*, 92 Hawai‘i 276, 990 P.2d 1158 (App. 1999).
- ³¹ HRS §571-52.6.
- ³² If the individual has Qualified Business Income as defined under Internal Revenue Code Section 199A, such as Schedule C income or Schedule E income of any type (other than publicly traded partnership income), income should be estimated based on current year income and expenses and the tax liability should be calculated using the prior year tax forms.
- ³³ The Table of Incomes reduces gross income to net income by subtracting state and federal taxes for filing single claiming one exemption, Social Security (FICA) at 7.65% to the current Social Security tax old age limit of \$147,000 annually (\$12,250 per month), 1.45% Medicare tax on earned income above this level, and \$1,693 (after tax poverty level self-support). The self-employed individual pays a 15.3% Self-Employment Tax on net income from self-employment up to \$147,000 annually (\$12,250 per month) and 2.9% Self-Employment Tax on self-employment income above this limit. In addition, an individual with self-employment income and Self-Employment Tax deducts as an adjustment for Adjusted Gross Income one half of the Self-Employment Tax.
- ³⁴ *JW v. RJ*, 146 Hawai‘i 581, 463 P.3d 1238 (App. 2020).
- ³⁵ *Doe v. CSEA*, 87 Hawai‘i 178, 953 P.2d 209 (App. 1998).
- ³⁶ HRS §576E-14(a) and (d).
- ³⁷ *Yasumura v. CSEA*, 108 Hawai‘i 202, 118 P.3d 1145 (App. 2005).
- ³⁸ HRS §§576D-7(d), 576E-15, 580-47(c).
- ³⁹ *See P.O. v. J.S.*, 139 Hawai‘i 434, 439-40, 393 P.3d 986, 991-92 (2017).
- ⁴⁰ HRS § 576D-7(e); HRS § 576E-14(b) and (d); HRS § 580-47(d) and (e); *CH v. Child Support Enft Agency*, 149 Haw.

523, 495 P.3d 373, 384 (Ct. App. 2021).

⁴¹ See 45 C.F.R. § 303.8(d).

⁴² HRS §§576D-7(e), 576E-14(d), 580-47(c) and (e); *CH v. Child Support Enf't Agency*, 149 Haw. 523, 495 P.3d 373, 385 (Ct. App. 2021).

⁴³ HRS §576E-14(c); HRS § 580-47(c); *CH v. Child Support Enf't Agency*, 149 Haw. 523, 495 P.3d 373, 384 (Ct. App. 2021).

⁴⁴ *CH v. Child Support Enf't Agency*, 149 Haw. 523, 495 P.3d 373, 384 (Ct. App. 2021).

⁴⁵ HRS §576D-7(d).

⁴⁶ Including but not limited to, HRS §§577-4, 577-7, 580-47, 584-3.5 and 584-15.

⁴⁷ Compare with HRS §571-46.1.

⁴⁸ Compare with HRS §571-46.1.

⁴⁹ Directly related reasonable expenses may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset), but excluding principal payments on related debt (e.g., mortgage payments). However, if the resulting number is a loss, it may not be used to offset other gross income, unless allowed in the discretion of the Court or OCSH. See also *Doe v. CSEA*, 87 Hawai'i 178, 953 P.2d 209 (App. 1998).

⁵⁰ The Table of Incomes (Appendix B) automatically reduces gross income to net income by a formula described in footnote 38 above. Therefore, the resulting Net Monthly Income, if it includes income defined in this section f, may be lower than the reduced tax or tax exempt income actually received. For that reason, it may be appropriate to add the reduced tax or tax exempt income to Monthly Net Income on line 2 (instead of line 1) of the CSG WORKSHEET.

⁵¹ For a controlling ownership interest, include the percentage ownership multiplied by the adjusted net income of the entity. Adjusted net income of the entity is all gross income minus ordinary, necessary and reasonable business/operating expenses, and may include a reasonable amount for ordinary wear and tear of capital assets (calculated on a straight line basis over the useful life of the asset) and minus one-half (½) of self-employment taxes (refer to tax returns). For less than a controlling interest, the calculation of gross income depends on the ability of the owner to access this income. For both controlling and minority interests, consideration should be given to averaging three (3) years of adjusted net income unless there is an unusual income or expense event in one (1) of the years or the company has been in existence for less than three (3) years. Unusual events are non-recurring income or expense items like a sale of a major asset or moving expenses.

⁵² *Sussman v. Sussman*, 112 Hawai'i 437, 146 P.3d 597 (App. 2006).

⁵³ *CH v. Child Support Enf't Agency*, 149 Hawai'i 523, 495 P.3d 373 (App. 2021).

⁵⁴ 45 CFR § 302.56(c)(3).

⁵⁵ HRS § 576D-7(a)(9).

⁵⁶ *Cleveland v. Cleveland*, 1 Haw.App. 187, 616 P.2d 1014 (1980).

⁵⁷ 45 CFR §302.56(c)(1)(iii).

⁵⁸ *CH v. Child Support Enf't Agency*, 149 Hawai'i 523, 495 P.3d 373 (App. 2021).

⁵⁹ 45 CFR §302.56(c)(1)(iii).

⁶⁰ See HRS §576D-7(a)(9); *CH v. Child Support Enft Agency*, 149 Hawai'i 523, 495 P.3d 373 (App. 2021).

⁶¹ *Mark v. Mark*, 9 Hawai'i 184, 195, 828 P.2d 1291, 1297 (App. 1992).