

## CHILD SUPPORT

Both parties have a legal obligation to support their minor children, and the amount of support required of each parent is based on their incomes and the child custody arrangement in each particular case.

In North Carolina, the mathematical formula for determining the amount of child support required of each parent is called the "Income Shares Model". The North Carolina child support guidelines are based on the idea that the child(ren) should receive the same amount of support, proportionally from the income of each parent, as if the family were still together. In simple terms for example, if one parent makes four (4) times more money than the other, the higher earning parent should bear the larger share of the total child support obligation – in this example four-fifths (4/5) of the total obligation.

The North Carolina Child Support Guidelines take into account a variety of child custody situations and consider [four \(4\) calculations](#) which, typically, involve the completion of one (1) of three (3) applicable [Child Support Worksheets](#). While your custody arrangement is unique to your case, at JZA we recommend discussing your needs and concerns as early as is possible in the process to best plan for your needs and those of your children.

The process of calculating and allocating child support is straightforward. Most of the information of interest to you is available online at, free of charge from the state of North Carolina. Just click [here](#) or copy and past the following address to your browser [www.nccourts.org/forms/documents/981.pdf](http://www.nccourts.org/forms/documents/981.pdf) (Form AOC-A-162).

We are happy to discuss any of these calculations with you; [click here for a working example](#).

### **Increases, Decreases and Changes In Child Support.**

For a change in child support, either an increase or decrease, one must show that there has been a [substantial change](#) in circumstances since the last support obligation was set. An increase in the income of the non-custodial parent alone is not enough to support an increase in child support because the court also considers the children's needs. A significant involuntary decrease in the non-custodial parent's income itself may satisfy the requirement to reduce a child support order. However, a voluntary decrease in a non-custodial parent's income is not itself reason enough to modify a child support order. In such a case, the non-custodial parent must also show a change in the expenses needed for the child(ren).

### **Termination of Child Support.**

In most cases, a child support obligation terminates when the child reaches eighteen (18) years of age. If the child is still in high school when he or she reaches eighteen (18), child support payments will continue until the child graduates from high school or reaches age twenty (20), whichever occurs first. The obligation also terminates if the parent or child dies or if the child is otherwise emancipated.

No parent has a legal obligation to pay for a college education for their children and the court may not order them to do so. Sometimes a parent will agree to pay college expenses or additional child support beyond the time limits, set forth above, in a settlement agreement or consent order.

### **Tax Issues Related to Children and Child Support.**

Child support is not taxable as income to the receiving spouse and is not tax deductible to the paying spouse. The primary custodial spouse gets the child dependency income tax exemption, unless there is an agreement to the contrary. A custodial parent may be eligible for "head of household" filing status and a parent who cannot claim a child as a dependent for income tax purposes still may be eligible for child care tax credits. No court may order a tax benefit or tax credit that is inconsistent with Federal and State revenue laws. All child support and custody tax matters should be analyzed by your tax advisor. At James Zisa Attorneys, our lawyers have advanced law degrees in Taxation and Estate Planning and we are pleased to offer comprehensive tax consultations to our clients in conjunction with our representations.