

BowTieLawyer

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Child Support; What you Owe

Mississippi Code section § 43-19-101 specifically details the Child support award guidelines.

Number Of Children	Percentage Of <i>Adjusted Gross Income</i>
1	14%
2	20%
3	22%
4	24%
5 or more	26%



Basically you take your gross income for the year and subtract state and federal taxes, and many deductions. This leaves you with your adjusted gross income. Divide this amount by 12. This is your monthly adjusted gross income. Multiply this number by the appropriate percentage and that is the child support you owe. For example. Let's say that you make \$3,250 per month, gross. First, deduct federal taxes, Social Security and Medicare. (State \$125, Federal \$200, Soc Sec. \$180, Medicare in deductions.) $\$3,250.00 - 552.00 = \$2,698.00$. Multiply this by 14%. $\$2,698.00 \times .14 = \377.72 monthly obligation is \$378 in child support.

Below is the paraphrased statute and includes more detailed information for child support calculation. The amount of "**adjusted gross income**" as that term is used in subsection (1) of this section shall be as follows:

1) Determine gross income.

What is counted towards "gross income" income for child support purposes?

- wages and salary income;
- income from self employment;
- income from commissions;
- income from investments, including dividends, interest income and income on any trust account;
- absent parent's portion of any joint income of both parents;
- workers' compensation, disability, unemployment, annuity and retirement benefits, including a retirement account (IRA);
- any other payments made by any person, private entity, federal or state government or any other government;
- alimony;
- any income earned from an interest in or from inherited property;
- any other form of earned income; and

- (Not to be Counted) However, gross income shall exclude any monetary benefits derived from household, such as income of the absent parent's current spouse;

2) Subtract the following legally mandated deductions:

- Federal, state and local taxes;
- Social security contributions;
- Retirement and disability contributions (except any voluntary retirement and disability contributions most are voluntary*);
- If the absent parent is subject to an existing court order for another child or children, subtract that court-ordered support;
- If the absent parent is also the parent of another child or other children residing with him, then subtract an amount that it deems appropriate to account for the needs of said child or children

3) Compute the total annual amount of adjusted gross income based on the above,

4) Divide this amount by twelve (12) to obtain the monthly amount of adjusted gross income

5) Multiply the monthly amount of adjusted gross income by the appropriate percentage

**The statute applies in cases in which the adjusted gross income as defined in this section is more than Five Thousand Dollars (\$ 5,000.00) or less than Five Thousand Dollars (\$ 5,000.00), the court shall make a finding in the record as to whether or not the application of the guidelines established in this section

What else is included over and above child support?

6) All orders involving support of minor children, as a matter of law, shall include reasonable medical support. Notice to the obligated parent's employer that medical support has been ordered shall be on a form provided by the Department of Human Services. In any case in which the support of any child is involved, the court shall make the following findings either on the record or in the judgment:

- (a) The availability to all parties of health insurance coverage for the child(ren);
- (b) The cost of health insurance coverage to all parties.

The court shall then make appropriate provisions in the judgment for the provision of health insurance for the child(ren) in the manner that is in the best interests of the child(ren). If the court requires the child to obtain the coverage then its cost shall be taken into account in establishing the child support award. If the court determines that health insurance coverage is not available to any party or that it is not available to a party at a cost that is reasonable as compared to the income of the parties, then the court shall make specific provisions for such either on the record or in the judgment. In that event, the court shall make appropriate provisions in its judgment for the payment of medical expenses of the child(ren) in the absence of health insurance

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