Glossary

Combined Adjusted Monthly Gross Income – The amounts listed in this column are **Combined Adjusted Monthly Gross Income** amounts in separate $10.00 rows. The Obligor and Obligee's actual **Combined Adjusted Monthly Gross Income** (from Line 6, Column 3, of the *Child Support Guidelines Worksheet*), is used to determine which row of the *Child Support Guideline Calculation Table*; in effect, which $10.00 range; to use to find the appropriate guideline amount. For example, if the amount entered on Line 6, Column 3, of the *Child Support Guidelines Worksheet* is $2,726.00; the calculator uses the row on the table listing the $10.00 range $2,720.00 - $2,729.00, as $2,726.00 falls within that range.

Median Combined Adjusted Monthly Gross Income – The amounts listed in this column represent the sum of the amounts listed in the **Combined Adjusted Monthly Gross Income** column for the same row, divided by two (the median). The Bureau of Child Support Services (BCSS) deducts federal taxes and Federal Insurance Contributions Act (FICA)/Medicare from the **Median Combined Adjusted Monthly Gross Income** to determine the **Monthly Net Income** (see below).

Tax Deductions (Federal Taxes and Federal Insurance Contributions Act [FICA]/Medicare) – The amounts listed in these two columns represent the federal withholding amounts that correspond to the **Median Combined Adjusted Monthly Gross Income** amount on the same row. BCSS then deducts these amounts from the **Median Combined Adjusted Monthly Gross Income** to determine the **Monthly Net Income**.

NOTE: BCSS calculates the deduction amounts for federal taxes and FICA/Medicare using the withholding table for a monthly payroll period for a single person claiming a withholding allowance for two people (percentage method of withholding), published in 2023 in Department of Treasury Internal Revenue Service (IRS) Publication 15-T, Federal Income Tax Withholding Methods, on pages 62 and 63.

Combined Monthly Net Income – The amounts listed in this column represent the **Median Combined Adjusted Monthly Gross Income** minus Federal Taxes and FICA/Medicare. The appropriate percentage on the same row (for the number of children subject to the support order), is applied to the **Monthly Net Income** amount to determine the child support guideline amount.

Percentage of Net Income/Child Support Guideline Amounts (One Child, Two Children, Three Children, and Four or More Children) – The amounts listed in these columns are the following:

- Child support guideline amounts for one child, two children, three children, or four or more children, for each $10.00 row of the table. These amounts are determined by applying the appropriate percentage to the **Combined Monthly Net Income**. You must enter the guideline amount from the appropriate column on Line 7A, Column 3, of the *Child Support Guidelines Worksheet*.
- Percentages of net income used to determine the guideline amounts for one child, two children, three children, or four or more children, for each $10.00 row of the table. BCSS determines the percentages by interpolating incrementally between the listed percentages in each table column as presented by RSA 458-C:3, I, (b).

Guideline Table – The table rounds dollar amounts displayed in the printed *Child Support Guideline Calculation Table* to the nearest cent. However, the actual calculations do not use rounded numbers. All calculations are completed using exact figures, which may include fractions of cents.

As noted earlier, BCSS bases the **Combined Adjusted Monthly Gross Income** on a $10.00 range. To implement the *Child Support Formula* provided in RSA 458-C:3, however, BCSS interpolates annual income by increments of $100.00 (in effect, bases each row of the child support guideline amount and corresponding percentage on a $100.00 annual income range). Due to this larger range, two sequential rows of the **Combined Adjusted Monthly Gross Income** occasionally fall within the same interpolated child support percentage. In such cases, the same percentage populates both rows.