

INCOME SHARES FAQ'S

• What is the Income Shares Guidelines?

- Income shares is the methodology Illinois uses to determine how parents should share in the cost of raising a child when one parent does not live in the child's home. It is the standard method used state-wide in all cases. However, judges may consider extraordinary circumstances in determination of child support.
- Child support established by Income Shares is based on the typical cost of raising a child, or children, in a family with the same combined parental income and same number of children. The incomes of both parents are combined and the number of children the parents share is identified. The amount the parents would spend in raising their child, or children, is identified within an independent and statistically valid expenditure table. This table helps to determine the basic support obligation amount. (The expenditure table is further explained below.) The support obligation is then assigned to each parent according to their proportional contribution to the combined income amount.
- Combined income is net income based on either a standardized net amount using ordinary tax information OR an individualized net amount, which must be requested by a parent and reviewed by a judge. Individualized net income is meant for use by individuals who have specialized tax situations. The conversion table for gross income to standardized net income used in determining the Basic Support Obligation is published on this website.
- Gross income is the total of all income from all sources, except Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP) and Supplemental Security Income (SSI) benefits or benefits and income received by a parent for other children in the household, including, but not limited to, child support, survivor benefits, and foster care payments. Social security disability and retirement benefits paid for the benefit of a subject child must be included for a disabled or retired parent. However, dependent allotments and spousal support are given certain considerations in support calculations.
- If a parent receives government benefits, it may not be considered income. Federal law does not recognize many types of benefits as income.

• Can state taxes paid to another state be deducted from gross income?

- Anyone may ask a judge to utilize individualized net income rather than standardized net income if they want to deduct other state taxes from their gross income.

• When did the Income Shares Guidelines become effective?

- July 1, 2017

• Where can I view the Income Shares Guidelines?

- For general information on Income Share Guidelines, visit [the Child Support Guidelines – Income Shares website page.](#)

- **Is an automated calculator available that can quickly help determine support obligations under Income Shares Guidelines?**

- Yes! A free automated calculator called Child Support Estimator is available to help estimate the possible amount of support obligations under Income Shares Guidelines. To access the Estimator, simply click the Child Support Calculator link on the [opening Child Support Services website page](#), then click the Child Support Estimator for Parents link on the [Child Support Estimator](#) page.

- **Do the Income Shares Guidelines apply to all cases?**

- The amended Guidelines apply to all child support cases where support is set on or after July 1, 2017. The change of Guidelines does not entitle a parent to a modification of support. For a support order to be eligible for modification, it must meet the criteria for modification on its own. For example, there must have been a significant change in circumstances OR the support must have been set at least three years in the past.
 - If you currently receive services from the Illinois child support program, and if you meet the criteria for review of your support order, you may request a modification review. A modification review does not guarantee an increase or decrease in the support amount. There must be a significant change in financial status to warrant a change in the support order.
 - If you do not currently receive services from the Illinois child support program and want to pursue a modification of your order through the Illinois child support program, you must enroll in services. An enrollment application can be found at <https://www.illinois.gov/hfs/ChildSupport/parents/Pages/Apply.aspx>.
 - A modification can also be completed on your own or through an attorney.

- **What is the expenditure table?**

- It is a tool that identifies how much parents residing together spend on their children.
 - It utilizes data from the Consumer Expenditure Survey released by the Bureau of Labor Statistics.
 - It is based on combined parental incomes and family size.

- **What does the expenditure table include?**

- Housing: Rent, utilities, mortgage, property taxes, insurance, etc.
- Apparel, Clothing
- Food
- Transportation: Finance charges, leases, gas & oil, maintenance & repairs, etc.
- Entertainment: Admission, lessons, activity fees, pets, toys, equipment
- Miscellaneous: Out-of-pocket healthcare expenses, personal care, etc.
- Education and Extracurricular Activities: Ordinary costs for education and extracurricular activities
- Other ordinary costs of raising children

- **What is not included in the expenditure table?**

- Childcare expenses
- Health insurance
- Extraordinary medical expenses not covered by insurance

• **How are credits for other children calculated?**

- Benefits and income received for other children in the household are not included in parental gross income for purposes of calculating support, but the parent is entitled to a support credit for benefits paid for a child.

• **How are child medical insurance costs calculated?**

- If either parent currently provides health insurance and/or both parents agree that health insurance should be provided by one of the parents through a policy available to them, the cost of the health insurance is pro-rated between parents and the parent carrying the insurance receives credit from the other parent.
- In most cases, health insurance is assigned to the parent with whom the children reside, and the other parent is assigned a proportional cost of the insurance. This allows the custodial parent to easily comply with the requirement to provide certain tax information to the federal Internal Revenue Service in their annual tax filing.
- If a child is covered by Medicaid, the other parent will pay a proportional share of the monthly average cost per child (\$87.25 per child as of July 1, 2017).
- The assignment of responsibility for health insurance may be affected by the cost, access, and comprehensive nature of available insurance. If neither parent has access to health insurance that is reasonable in cost, accessible for the children, and comprehensive, the parent with majority parenting time may be ordered to apply for government medical assistance benefits and the other parent may be assigned a proportionate share of the cost of the benefit (\$87.25 per month per child).
- If not included in the health insurance provided, dental and/or vision (optical) insurance is addressed only through a request to a judge.

• **How are work-related childcare expenses calculated?**

- Work-related childcare expenses may be prorated and added to the basic child support obligation.

• **How is the shared physical care adjustment applied?**

- Shared physical care means that each parent exercises 146 or more overnights per year with the child(ren).
- The basic child support obligation is multiplied by 1.5 to calculate the shared physical care child support obligation. This 50% increase approximates the portion of the child-rearing expenses that are duplicated between the parents' households in this situation.
- Each parent's proportional amount of the shared physical care obligation is multiplied by the percentage of time the other parent spends with the child. The respective child support obligations are offset, with the parent owing more child support paying the difference between the child support amounts.

- **What is an Obligee and an Obligor?**

- Obligee

- An individual to whom support is owed, a state or political subdivision to which support is assigned, or an individual seeking judgment to establish the parentage of a child. May also be referred to as a custodial parent or payee.

- Obligor

- The person, or the estate of a person, who owes support. Also, the alleged parent of a child who is liable under a temporary support order may also be referred to as the non-custodial parent or payor.

- **If the other parent does not complete their paperwork, will that affect my request for a modification of support?**

- The Department will forward the request for modification to our legal partners for determination on a case-by-case basis.

- **How is a change in parenting time addressed in an Administrative Order?**

- If parenting time has been modified through a court order, you may request modification to an Administrative Support Order based on the change in parenting terms.

- **How is support set prior to a parenting time agreement?**

- Unless a parenting time agreement exists and indicates the shared parenting time is 146 overnights per year or more, support is set assuming that parenting time is less than 146 overnights.

- **What if I disagree with the terms of my new order?**

- If your order for support was issued by a judge, you must follow the procedures for contesting or appealing a judicial order. You may need to seek legal advice. HFS staff cannot provide legal advice.
 - If your order for support was issued by HFS during an administrative proceeding, you can submit a written request for appeal to the regional office handling your case within 30 days as indicated in the notice provided with your order. Please note that HFS staff cannot independently change any order issued by a judge in an Illinois court or in a court of any other state or nation.

- **How are Intergovernmental modifications handled?**

- Due to the nature and complexity of possible jurisdictional issues, questions regarding intergovernmental modifications must be handled on a case-by- case basis.

For more information about support calculation, modification, and other processes, see our [How-To Videos](#) page. Additionally, refer to our [Request a Modification](#) page if your support order may need to be changed.