

Child support can be defined as payments by one or both parents that are intended to contribute to the child's welfare. Every parent is obligated to support his or her child financially. Child support does not terminate even when one of the spouses remarries.

Amount of Support

The amount of child support is determined by statutory guidelines. If the amount is inappropriate, the judge may

deviate from the guidelines by no more than 5%. The amount of child support is based on the child's financial need and is limited by the parent's ability to provide that support. The child's standard of living during the marriage determines the child's need. For example, if during the marriage the child attended a private school, it is very likely that the funds for the school will need to be provided after the divorce if parents can continue to pay for it. If after the marriage one of the parents starts to earn substantially more money than during the marriage, his or her share of child support payments also increases.

Also, if after the divorce one of the parents is unemployed or changes a job to one that pays substantially less ~ that parent's *potential* income might be used

in calculating child support – meaning that the court will assign income to the parent according to what that parent could be making. For example, if a parent who was a doctor decides to become a construction worker, he might be required to pay child support based on the salary that he was making as a doctor.

Tax Considerations

Child support payments are not taxable as income for the receiving parent. Payments are not deductible by the payer, but the primary residential parent is generally entitled to claim the child as a dependent for income tax purposes if more than half of the child support comes from that parent.

Duration of Child Support

Child support continues until the child reaches 18 years of age, marries, becomes emancipated, or independently earns enough income. In some instances, the judge might order child support to continue beyond the child's 18th year if the child is still in school but is expected to graduate before his/her 19th birthday.

Since the child support is intended for the children, the divorcing parents cannot permanently waive child support. A parent who previously waived support can, in the future, petition the court for an award.

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