

New York State Maintenance & Child Support Calculator

Notes:

¹ The Child Support Standards Act (CSSA) - codified in [Section 240 of the Domestic Relations Law \(DRL\)](#) - defines "income" for the purpose of determining child support payments.

The 2015 amendment to the maintenance law - codified in [Section 236 of the DRL](#) - uses the CSSA definition of income for the purpose of determining temporary maintenance and post-divorce maintenance payments (effective for divorces filed on or after October 25, 2015, and January 23, 2016, respectively).

² The CSSA does not distinguish between employment income and self-employment income; however, to correctly estimate FICA taxes in the Deductions Section, the amounts must be entered separately here, such that:

» Line 1 includes employment income subject to Social Security and Medicare taxes where the tax liability is shared between an employee and an employer, i.e., wages, salaries, etc. from Form(s) W-2 as reported on IRS Form 1040, line 7;

» Line 2 includes business or self-employment income subject to Social Security and Medicare taxes where the tax liability is borne solely by a sole proprietor or self-employed person, i.e., net profit as reported on IRS Form 1040, line 12;

» Line 3 includes income that is not subject to Social Security and Medicare taxes, i.e., income as reported on IRS Form 1040, lines 8-11 and 13-21.

§ Income ¹

Gross Income

§ Gross (total) income as should have been or should be reported in the most recent federal income tax return.

- (1) Employee income from salaries or wages ²
- (2) Net profit from business, self-employment
- (3) All other income

GROSS INCOME

Spouse A

Spouse B

200,000.00

60,000.00

200,000.00

60,000.00

To the extent not included in gross income above:

- (4) § Investment income, less related expenses
- (5) § Workers' Compensation
- (6) § Disability benefits
- (7) § Unemployment Insurance
- (8) § Social Security benefits
- (9) § Veterans benefits
- (10) § Pensions & retirement benefits
- (11) § Fellowships & stipends
- (12) § Annuity payments
- (13) § Self-employment depreciation deduction
- (14) § Self-employment entertainment & travel allowances

The court may attribute or impute income from:

§ Non-income producing assets; § perquisites of employment; § fringe benefits of employment; § money/goods/services provided by relatives/friends; and/or § higher level of compensation from former employment.

TOTAL INCOME

200,000.00

60,000.00

Notes:

¹ To correctly estimate FICA taxes, income from employment and/or self-employment must be entered into the calculator as specified in Note 2 of the Income Section above.

§ Deductions

Federal Insurance Contributions Act (FICA) taxes

§ The CSSA provides for the deduction of Social Security and Medicare taxes withheld from employee earnings or actually paid on net income from self-employment.

Choose to either enter amounts or have the calculator estimate amounts: ¹

[Instructions & DISCLAIMER](#) UPDATED FEBRUARY 26, 2017

Spouse A

Spouse B

☐ enter FICA tax

☒ estimate FICA tax

☐ enter FICA tax

☒ estimate FICA tax

(15) FICA: Social Security tax paid

(16) FICA: Medicare tax paid

7,347.00

3,720.00

2,900.00

870.00

New York City & Yonkers income taxes

§ The CSSA provides for the deduction of New York City or Yonkers income taxes actually paid.

Choose to either enter amounts or have the calculator estimate amounts:

☒ enter NYC or Yonkers tax

☒ enter NYC or Yonkers tax

☐ estimate NYC tax

☐ estimate NYC tax

☐ estimate Yonkers tax

☐ estimate Yonkers tax

(17) § NYC or Yonker's income tax paid

Support actually paid to a spouse *not a party to* or on behalf of a child *not subject to* the present divorce

(18) § Alimony & maintenance paid

(19) § Child support paid

Other deductions

(20) § Unreimbursed employee business expenses

(21) § Public assistance

(22) § Supplemental Security Income

TOTAL DEDUCTIONS

10,247.00

4,590.00

§ Adjusted CSSA Income

Spouse A

Spouse B

Total Income

200,000.00

60,000.00

Total Deductions

10,247.00

4,590.00

ADJUSTED CSSA INCOME

189,753.00

55,410.00

Are there children of the marriage under 21 years of age?

☐ No ☒ Yes

Who is the custodial parent?

For the purposes of determining maintenance and child support pursuant to the DRL, the ***custodial parent*** is the parent who has physical custody more than 50% of the time, or, when the parents share physical custody exactly 50/50, the parent who has the lower income.

Spouse A

Spouse B

☒

☐

Notes:

1 The statutory maintenance formulas, as amended in 2015, are used to determine the guideline amounts of both:

» temporary maintenance — effective for divorces commenced on or after October 25, 2015, and

» post-divorce maintenance — effective for divorces commenced on or after January 23, 2016.

Temporary maintenance is maintenance paid in the time between the commencement of a divorce action and the issuance of a judgment of divorce.

Post-divorce maintenance is maintenance paid after the parties are divorced and for a duration determined by agreement of the parties or by decision of the court.

2 § § * Income cap: \$178,000 (nycourts.gov)

3 The percentages used in the 1st calculation are determined as follows:

» If child support is to be paid, and the maintenance payor is not the custodial parent (i.e., the maintenance payor is also the child support payor), 25% of payee's income is subtracted from 20% of payor's income.

» If child support is not to be paid, or, if child support is to be paid, but the maintenance payor is the custodial parent (i.e., the maintenance payor is not the child support payor), 20% of payee's income is subtracted from 30% of payor's income.

4 § § The "payor" is the spouse with the higher income.

5 In a litigated divorce, the court may deviate from the guideline amount of temporary or post-divorce maintenance at or below the income cap if it finds that, upon consideration of one or more of the factors set forth in [DRL § 236\(B\)\(5-a\)\(h\)\(1\)](#) or [DRL § 236\(B\)\(6\)\(e\)\(1\)](#), respectively, strict application of the statutory formulas would be unjust or inappropriate.

6 § With or without the application of the Advisory Schedule, the court must consider any one or more of the factors set forth in [DRL § 236\(B\)\(6\)\(e\)\(1\)](#) in determining the duration of post-divorce maintenance.

7 Unlike the CSSA, the new maintenance law makes no provision for the application of the statutory formulas to the payor's income above the income cap.

* Where there are two section icons (§ §), the first icon links to the applicable temporary maintenance statute, and the second icon links to the applicable post-divorce maintenance statute.

Temporary Maintenance & Post-Divorce Maintenance ¹

§ § * Adjusted income as defined by the CSSA

Spouse A

189,753.00

Spouse B

55,410.00

Income addition, *for post-divorce maintenance only*

§ Income from income-producing property distributed or to be distributed pursuant to equitable distribution

Income adjusted for equitable distribution

189,753.00

55,410.00

§ § Temporary Maintenance & Post-Divorce Maintenance on payor's income up to and including the income cap: ²

Spouse A

Spouse B

§ § 1st calculation: ³

30% of payor's income up to and including the cap ⁴
minus 20% of payee's income

53,400.00

11,082.00

equals: RESULT 1

42,318.00

§ § 2nd calculation:

Payor's income up to and including the cap
plus payee's income
equals combined income.
40% of combined income
minus payee's income

178,000.00

55,410.00

233,410.00

93,364.00

55,410.00

equals: RESULT 2

37,954.00

§ § LOWER OF THE TWO RESULTS
(if negative, then zero)

37,954.00

§ § Guideline Amount of temporary
or post-divorce maintenance:

annual

37,954.00

monthly

3,162.83

Maintenance on payor's income above the income cap:

§ § The amount of additional temporary or post-divorce maintenance awarded, if any, shall be within the discretion of the court, which shall take into consideration any one or more of the factors set forth in [DRL § 236\(B\)\(5-a\)\(h\)\(1\)](#) or [DRL § 236\(B\)\(6\)\(e\)\(1\)](#), respectively. ⁷

Deviation from the Guideline Amount:

§ § In a mediated or negotiated settlement, divorcing parties may agree to "opt-out" of the statutory formulas, and settle on an amount that seems fair. ⁵

Deviate from the Guideline Amount?

☒ No ☐ Yes

Duration of Post-Divorce Maintenance:

§ The new maintenance law (effective January 23, 2016) sets forth an "Advisory Schedule" which the court may use to help determine the duration of post-divorce maintenance. ⁶

Apply the Advisory Schedule?

☒ No ☐ Yes

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Notes:

1 §§§§ The new maintenance law (effective as noted in the above section) provides that maintenance be calculated first, so that the amount of annual maintenance can be deducted from the payor's income and added to the payee's income prior to calculating child support.

The calculator may be configured to calculate child support based on guideline maintenance, a deviation from the guideline, or no maintenance.

2 § Combined Parental Income Cap: \$143,000 ([Child Support Standards Chart](#))

3 § Child Support Percentages:

- » 1 child - 17%
- » 2 children - 25%
- » 3 children - 29%
- » 4 children - 31%
- » 5+ children - 35%

4 Generally, the parent who does not have physical custody pays child support to the parent who does. The "basic child support obligation" is an amount determined by applying statutory formulas; in determining actual child support payments, a judge - or spouses mediating an agreement - may consider other factors as well.

Add-ons The basic child support obligation calculated here does not include "add-ons", such as expenses related to child-care services, medical care, and education. When the costs of add-ons are attributed to the parental child support obligation, the law provides that they be prorated "in the same proportion as each parent's income is to the combined parental income." § The non-custodial parent's pro rata share of add-ons is then added to his or her child support obligation calculated to the right.

For more information, see [Articles > Child Support](#)

5 §§ Whether the choice to deviate is made by agreement of the parties or by decision of the court, the parties or the court must specify the factors they considered — as set forth in [DRL § 240\(1-b\)\(f\)](#) — in determining that application of the basic child support obligation would be unjust or inappropriate.

* When displayed, intermediate steps in the child support calculation are rounded to the nearest cent; however, in calculating the final result, the calculator only rounds once, at the end.

Child Support

Number of children ----- »

§ Adjusted income as defined by the CSSA

Maintenance adjustment:

§ For maintenance paid or to be paid, concurrent with child support, to a spouse of the present divorce action - a deduction for payor, added income for payee. **1**

- ☒ Use Guideline Amount from above
☐ Use deviation amount from above
☐ No maintenance

Income adjusted for maintenance

§ Combined parental income

Child Support on combined parental income up to and including the statutory cap: **2**

§ Statutory combined parental income cap

§ Applicable child-support percentage **3**

§ Parental child support obligation *
annual
monthly

Each parent's share of combined parental income *

§ PRO RATA SHARES
of child support up to the cap
annual
monthly

Child Support on combined parental income above the statutory cap:

§ The court shall determine the amount of child support on combined parental income above \$143,000 through consideration of the factors set forth in [DRL § 240\(1-b\)\(f\)](#) and/or the child support percentage.

Apply the child support percentage to combined parental income above the cap?

☒ No ☐ Yes

Child Support on total combined parental income:

§ PRO RATA SHARES
of child support on total income
annual
monthly

Non-custodial parent's
Basic Child Support Obligation **4** annual

Spouse A

Spouse B

0

189,753.00

55,410.00

-37,954.00

37,954.00

151,799.00

93,364.00

245,163.00

Spouse A

Spouse B

143,000.00

0%

0.00

0.00

61.92%

38.08%

0.00

0.00

0.00

0.00

Spouse A

Spouse B

0.00

0.00

0.00

0.00

0.00

monthly

0.00

Deviation from the Basic Child Support Obligation:

§ In a mediated or negotiated settlement, divorcing parties may agree to "opt-out" of the statutory formulas, and settle on an amount that seems fair. ⁵

Deviate from the Basic Child Support Obligation?

☒ No ☐ Yes

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Notes:

¹ This section displays the results obtained from a strict application of the statutory formulas for maintenance and child support, notwithstanding any deviations specified above.

² §§ The result displayed here assumes that, at the time maintenance payments cease, there is no other change of circumstances warranting a modification of the child support amount.

³ Depending on the relative incomes and custody arrangement of the parties, the guideline amount of maintenance may change when the cessation of child support occurs prior to the cessation of maintenance.

The result displayed here assumes that, at the time child support payments cease, there is no other change of circumstances warranting a modification of the maintenance amount.

* Check the box to include child support on combined parental income above the statutory cap of \$143,000.

Summary & Comparison

Application of the Statutory Formulas ¹

| | | Spouse A | Spouse B |
|---|---------|-----------|----------|
| Maintenance & Child Support - paid concurrently | | | |
| Maintenance Payment | annual | 37,954.00 | |
| | monthly | 3,162.83 | |
| Child Support Payment | annual | | 0.00 |
| Pro rata share: 38.08% | monthly | | 0.00 |
| Include above-the-cap child support: <input type="checkbox"/> * | | | |
| TOTAL (OR NET) PAYMENT | annual | 37,954.00 | 0.00 |
| | monthly | 3,162.83 | 0.00 |
| Child Support - upon termination of Maintenance | | | |
| Child Support Payment ² | annual | | 0.00 |
| Pro rata share: 22.6% | monthly | | 0.00 |
| Include above-the-cap child support: <input type="checkbox"/> * | | | |
| Maintenance - upon termination of Child Support | | | |
| Maintenance Payment ³ | annual | 37,954.00 | |
| | monthly | 3,162.83 | |

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Disclaimer: This calculator is for informational purposes only, and does not constitute legal advice of any kind. The results obtained are only a guide, and represent no guarantee of what a judge might order. Rosenthal Law & Mediation does not guarantee that the calculator is accurate or up-to-date. All results should be confirmed. To get advice about your specific situation, and before signing any documents pertaining to divorce, separation or custody, we strongly recommend that you consult with a matrimonial attorney.



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