

The following calculations refer to noncustodial parents only:

1 Annual Income*	1	
2 Approximate Basic Child Support Obligation **	2	
3 Subtract line 2 from line 1.	3	
a. If line 3 is greater than or equal to \$19,683 (the 2023 self-support reserve), enter the line 2 amount on line 7 below. No further calculations are necessary.		
b. If line 3 is less than \$19,683 (the 2023 self-support reserve) but greater than or equal to \$14,580 (the 2023 poverty income guidelines amount for a single person), proceed to step 4.		
c. If line 3 is less than \$14,580 (the 2023 poverty income guidelines amount for a single person), enter \$300 on line 7 below. No further calculations are necessary.		
4 Annual Income (copy from line 1)	4	
5 Self-Support Reserve	5	\$ 19,683
6 Subtract line 5 from line 4.	6	

Enter on line 7 below the greater of \$600 or the amount on line 6.

7 Approximate Basic Child Support Obligation **	7	
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* See Family Court Act § 413 (1)(b)(5) for the complete definition of "income" under the Child Support Guidelines. Income includes gross total income as should have been or should be reported in the most recent federal income tax return. Income may also include amounts imputed by the court. To the extent not already included in gross income, add investment income (minus the sums expended in connection with such investment), voluntarily deferred income or compensation and income received from the following sources: workers' compensation, disability benefits, unemployment insurance benefits, social security benefits, veterans benefits, pensions and retirement benefits, fellowships and stipends, and annuity payments. Income deductions include certain self-employment deductions, certain unreimbursed employee business expenses, except to the extent these allowances reduce personal expenditures, certain alimony or maintenance or child support actually paid to a spouse or on behalf of a child not a party to the instant action, public assistance, supplemental security income, New York City or Yonkers income or earnings taxes actually paid, and Federal Insurance Contributions Act (FICA) taxes actually paid.

** The Basic Child Support Obligation is defined by Family Court Act § 413 (1)(b)(1). The noncustodial parent's portion of the Basic Child Support Obligation includes the amount resulting from multiplying the noncustodial parent's income by the appropriate child support percentage, then adding the noncustodial parent's share of cash medical support obligations, educational, and child care expenses where appropriate.

NOTE: Where the **combined** parental income exceeds \$163,000 the law permits, but does not require, the use of the child support percentages in calculating the child support obligation on the income above \$163,000.