SELF-EMPLOYMENT AND/OR SPOUSAL SUPPORT

ADJUSTMENT WORKSHEET

Section One: Self-Employment Adjustment

A.	Does your Monthly Gross Income (Line 1 on the Child Support Worksheet) include any income from Self-Employment		Yes	
	If NO, go to Section Two, Spousal Support Adjustment		No	
	If YES, go to Line B of this section.			
В.	Does your Monthly Gross income include any income from wages?*		Yes	
	If NO, complete Lines C through G.		No	
	If YES, go to Line H.			
C.	Enter the part of Monthly Gross Income which represents self-employment income here	\$		
D.	Multiply the amount in Line C by the Regular FICA Rate from the Reference Sheet (the last green colored page) and enter the result here	\$		
E.	Enter the Maximum Self-Employment Adjustment from the Reference Sheet here	\$		
F.	Enter the smaller of Lines D and E here	- \$		
G.	Multiply the amount in Line F by the Regular FICA Rate and enter the result here	\$		
	If you completed Line G, leave the rest of the Self-Employment Adjustment Section (Section One, H-S) blank and go to Section Two, Spousal Support Adjustment.			
H.	Enter the part of Monthly Gross Income which represents wages here	\$		
*	Wages, when used in this worksheet, refers to all earned income from which	the pa	ayer m	ust

deduct FICA taxes from the paycheck and pay these taxes directly to the federal government and for which the payer must also pay a FICA tax which is equal to the amount deducted. Wages includes, but are not limited to, salaries, commissions, bonuses, severance pay and any other special payments received because of an individual's employment.

I.	Enter the Maximum FICA-Covered Wages or Self-Employment Income from the Reference Sheet here	\$
	If Line H is equal to or greater than Line I, STOP here. You have no Self-Employment Adjustment because you pay the maximum FICA amount on your wages. Go to Section Two, Spousal Support Adjustment.	
	If Line H is less than Line I, go to Line J.	
J.	Enter the part of Monthly Gross Income which represents the sum of wages and self-employment income here	\$
	If Line J is equal to or less than Line I, complete lines K through N.	
	If Line J is greater than Line I, go to Line O.	
K.	Enter the part of Line J which represents wages here	- \$
L.	Subtract Line K from Line J and enter the result here	- \$
M.	Multiply Line L by the Regular FICA Rate and enter the result here	- \$
N.	Multiply the amount in Line M by the Regular FICA Rate and enter result here	\$
	If you completed Line N; leave the rest of the Self-Employment Adjustment section blank. Go to Section Two, Spousal Support Adjustment	
Ο.	Enter the amount from Line I here	\$
Ρ.	Enter the part of Monthly Gross Income which represents wages here	\$
Q.	Subtract Line P from Line O and enter the result here	\$
R.	Multiply the amount in Line Q by the Regular FICA Rate and enter the result here	\$
S.	Multiply the amount in Line R by the Regular FICA Rate and enter the result here	\$

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Section Two: Spousal Support Adjustment

A.	Does your Monthly Gross Income (Line 1 of the Child Support Worksheet) include any income which you pay as spousal support in accordance with an existing court-ordered support obligation?	Yes			
	If NO, STOP here and go on to Section Three. This section does not apply to you.				
	If YES, go to Line B of this section.				
В.	Enter the amount of court ordered Monthly Spousal Support here	\$			
C.	Enter the part of spousal support which is paid from wages or self- employment income here	\$			
D.	Enter the Maximum FICA-Covered Wages or Self-Employment Income from the Reference Sheet here	\$			
E.	Enter the smaller of Lines C and D here	\$			
F.	Multiply the amount in Line E by the Regular FICA Rate (from the Reference Sheet (the last green colored page and enter the result here	\$			
Section Three: Amount to be Entered on Line 1a of the Child Support Worksheet					
A.	Go to Section One, Lines F, M and R. (Either <u>one</u> of these lines contains an amount or <u>none</u> does). Enter the amount found or zero here	\$			
В.	Go to Section Two, Line B. Enter the amount found or zero here	. \$+			
C.	Add Lines A and B above and enter here	\$			
D.	Enter the amount in Line C above on Line 1a of the Child Support Worksheet.				
Secti	on Four: Amount to be Entered on Line 3c of the Child Support Wo	rksheet			
A.	Go to Section One, Lines G, N and S. (Either <u>one of</u> these lines contains an amount or <u>none</u> does.) Enter the amount found or zero here	\$			
В.	Go to Section Two, Line F. Enter the amount found or zero here	\$+			
C.	Add Lines A and B above and enter here	- \$			
D.	Enter the amount in Line C above on Line 3c of the Child Support Worksheet.				

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